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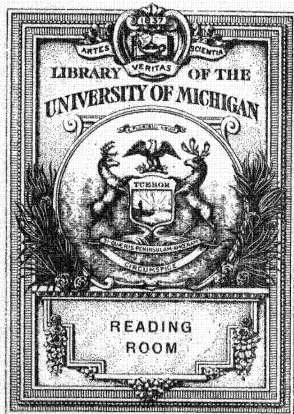
PROPOSED  
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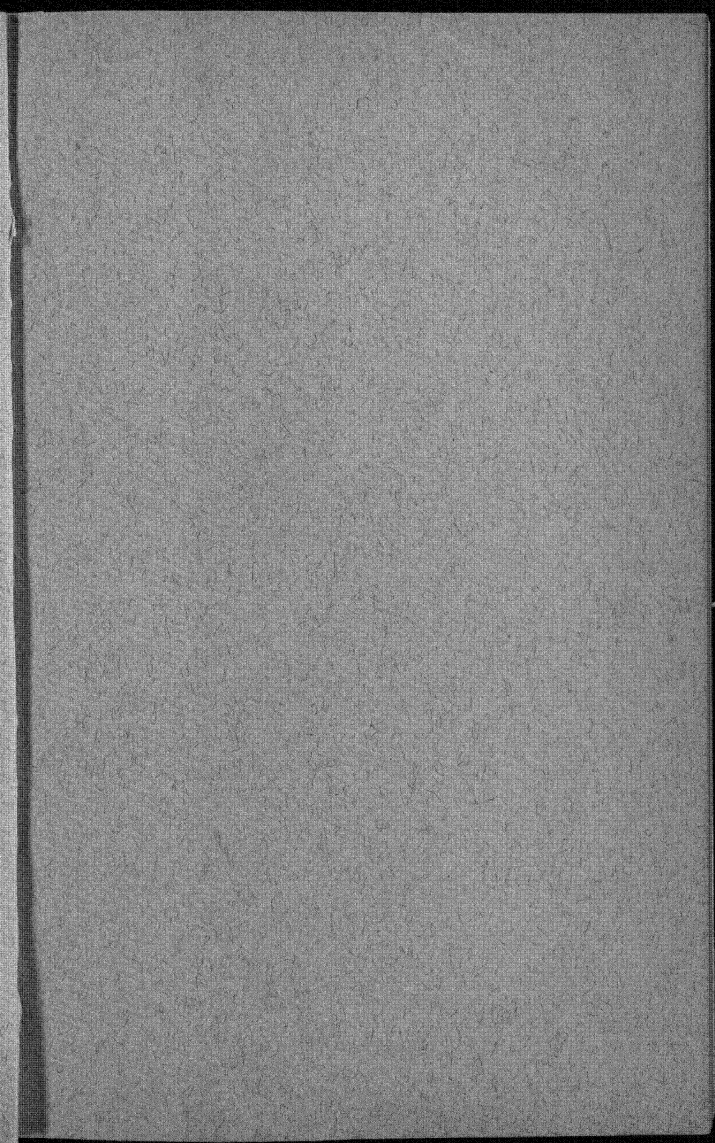
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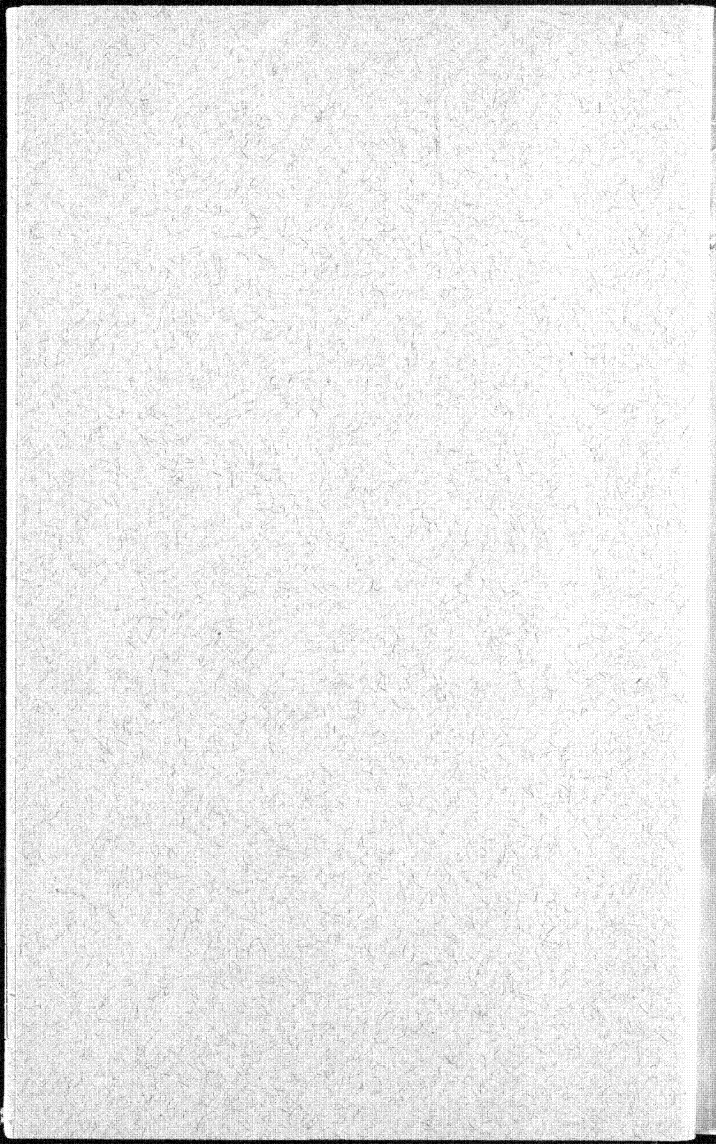
MESSAGE FROM THE PRESIDENT OF THE  
UNITED STATES, TRANSMITTING A COM-  
MUNICATION FROM THE SECRETARY OF  
WAR IN REFERENCE TO THE PROPOSED  
TARIFF REVISION LAW OF 1909 FOR THE  
PHILIPPINE ISLANDS

APRIL 15, 1909.—Read; referred to the Committee on Ways and Means  
and ordered to be printed

WASHINGTON  
GOVERNMENT PRINTING OFFICE  
1909









U.S. laws, statutes, etc.

61st CONGRESS }  
1st Session }

HOUSE OF REPRESENTATIVES

{ DOCUMENT •  
{ No. 14

**PROPOSED  
TARIFF REVISION LAW  
OF 1909 FOR THE PHILIPPINE  
ISLANDS**

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## PROPOSED TARIFF REVISION LAW OF 1909 FOR THE PHILIPPINE ISLANDS.

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*To the Senate and House of Representatives:*

I transmit herewith a communication from the Secretary of War, inclosing one from the Chief of the Bureau of Insular Affairs, in which is transmitted a proposed tariff revision law for the Philippine Islands.

This measure revises the present Philippine tariff, simplifies it, and makes it conform as nearly as possible to the regulations of the customs laws of the United States, especially with respect to packing and packages. The present Philippine regulations have been cumbersome and difficult for American merchants and exporters to comply with. Its purpose is to meet the new conditions that will arise under the section of the pending United States tariff bill which provides, with certain limitations, for free trade between the United States and the islands. It is drawn with a view to preserving to the islands as much customs revenue as possible, and to protect in a reasonable measure those industries which now exist in the islands.

The bill now transmitted has been drawn by a board of tariff experts, of which the insular collector of customs, Col. George R. Colton, was the president. The board held a great many open meetings in Manila, and conferred fully with representatives of all business interests in the Philippine Islands. It is of great importance to the welfare of the islands that the bill should be passed at the same time with the pending Payne bill, with special reference to the provisions of which it was prepared.

I respectfully recommend that this bill be enacted at the present session of Congress as one incidental to and required by the passage of the Payne bill.

WM. H. TAFT.

THE WHITE HOUSE, April 14, 1909.

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WAR DEPARTMENT,  
Washington, April 3, 1909.

MY DEAR MR. PRESIDENT: I inclose herewith a proposed tariff-revision act for the Philippine Islands and request that the same be transmitted to Congress in such manner as may be deemed advisable with a view to its passage at the present session.

I also inclose herewith a letter to me from General Edwards, the Chief of the Bureau of Insular Affairs, which explains the matter in detail.

I have not had time to examine the bill in detail and have not sufficient acquaintance with the subject to say whether or not it is what it should be; but General Edwards, who is familiar with the matter, recommends it, and I have no doubt that with your own familiarity with the subject you will be able to dispose of it.

Sincerely, yours,

J. M. DICKINSON.

The PRESIDENT.

WAR DEPARTMENT,  
BUREAU OF INSULAR AFFAIRS,  
*Washington, April 1, 1909.*

SIR: I have the honor to transmit herewith a proposed tariff revision act for the Philippine Islands, and request that the same be transmitted to Congress in such manner as may be deemed advisable, with a view to its passage at the present session.

This measure is a complete revision of the present Philippine tariff, drafted with a view to simplifying the law and making it conform as nearly as possible to the customs laws of the United States, especially with respect to packing and packages, in which particular the present Philippine regulations are cumbersome and difficult to comply with.

The purpose of the bill is also to meet the conditions which will arise under the free-trade provisions of the Payne bill, to save as much customs revenue as possible to the islands under those conditions, and at the same time to protect in reasonable measure the paying industries now operating in the islands.

It will be understood that the result of the free admission of American goods into the Philippine Islands must revolutionize business in the Philippines, and unless the adoption of that policy is accompanied by a revision of the present Philippine tariff it will be disastrous to some important industries in the islands and also result in such serious loss to the customs revenue as to embarrass the Philippine government.

The bill now presented has been in course of preparation, by special direction of the Secretary of War, since March 1, 1908, and was finally drawn by a board of tariff experts of which the insular collector of customs, Col. George R. Colton, was the president, after numerous open meetings in Manila and full conference with representatives of all interests in the Philippine Islands to be affected thereby.

It has had publicity in the United States, and it is believed that contending interests have been reconciled, and as far as schedules are concerned it should meet with no opposition. For instance, the schedules relating to the introduction of tobacco, Sumatra leaf, and sugar are made identical with the pending Payne bill, and therefore have removed the apprehension that these goods can be imported into the Philippine Islands at a less tariff rate and thence into the United States free as the growth and product of the Philippine Islands.

The proposed revision has the approval of the governor-general and the government he represents in the Philippine Islands.

It is therefore respectfully suggested that this bill be presented as soon as practicable and the importance of its passage at this session of Congress, for the reasons stated, be impressed upon that body.

Very respectfully,

C. R. EDWARDS,  
*Brigadier-General, U. S. Army,*  
*Chief of Bureau.*

The SECRETARY OF WAR.

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## PROPOSED TARIFF REVISION LAW OF 1909, PHILIPPINE ISLANDS.

AN ACT To revise and amend the tariff laws of the Philippine Islands, and for other purposes.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled.* That the provisions of the act of Congress of the United States of America of March 3, 1905, entitled "An act to revise and amend the tariff laws of the Philippine Islands, and for other purposes," relating to customs duties on imports into and exports from the said Philippine Islands, and tonnage dues and wharf charges within the jurisdiction of the same, together with all acts, orders, proclamations, or decrees, or parts of acts, orders, proclamations, or decrees, amendatory thereof, or treating of any of the subjects therein treated of, or which are or may be mentioned, set out, or treated of in this act, either made, passed, issued, or promulgated prior to the date this act becomes effective, be, and hereby are, amended to read as follows, subject, however, to the provisions of section 5 of the act of Congress approved \_\_\_\_\_, 1909, known as the Payne bill:

SEC. 2. That duties shall be collected on all articles, goods, wares, or merchandise imported into the Philippine Islands at the rates hereinafter provided, except when same are expressly exempted from duty by this act. Any articles, goods, wares, or merchandise from abroad, except as hereinafter provided, entering the jurisdiction of the Philippine Islands, in any manner whatsoever, either with intent to unlade therein, or which, after such entering, become incorporated into the general mass of property within said islands, or are consumed therein, shall be deemed to have been imported within the meaning of this act.

SEC. 3. That articles, goods, wares, or merchandise in transit to the Philippine Islands at the time this act goes into effect, and arriving therein not later than sixty days from such effective date, shall be entered under the provisions of law existing at the time of shipment from the place of original consignment to the Philippine Islands.

SEC. 4. That duties shall be collected on such articles, goods, wares, or merchandise exported from the Philippine Islands and at such rates as are hereinafter specifically prescribed in this act, but that exportation from the said islands of all other articles, goods, wares, or merchandise shall be free.

SEC. 5. That the following rules shall be observed in the construction and enforcement of the various provisions of this act:

## GENERAL RULES.

## TREATMENT OF TEXTILES.

**RULE 1. NUMBER OF THREADS AND ASCERTAINMENT THEREOF.**—By the number of threads in a textile shall, unless otherwise stipulated, be meant the total number of all threads contained in the warp and weft thereof in a square of six millimeters. Warp is the total number of threads which lie longitudinally in a textile, whether they form the foundation thereof or have been added thereto. Weft shall be considered the total number of threads which cross the warp, whether from selvage to selvage or not. To determine the number of threads in a textile, and the proportion thereof subject to the highest rate of duty, a “thread counter” shall be used.

Should a textile be more closely woven in some parts than in others, the number of threads in the most closely woven part and in the most loosely woven part shall be ascertained, and the average number of threads resulting shall serve as the basis for levying duty.

Threads shall be counted on the finished side of the textile, if the nature thereof permits; otherwise, on the reverse side. If necessary, to ascertain the number of threads, the nap shall be removed or a sufficient part of the textile unraveled.

Should this be impossible without damaging a made-up article, as, for instance, ready-made clothing, the textile shall be subject to the highest rate of duty applicable in the group to which it belongs, and if the textile be mixed, it shall be dutiable at the rate applicable to the most highly taxed component material in the exterior of the article.

**RULE 2. SURTAXES: (a) HOW COMPUTED.**—The surtaxes applicable on account of broché, metal threads, embroidery, trimming, or making-up, shall be computed on the primary duties leviable on the textile, including therewith the increase of such duties in case, and on account, of admixture.

**(b) ON GOODS DUTIABLE AD VALOREM.** Articles of any character, dutiable at an ad valorem rate, shall not be subject to any of the surtaxes provided herein, unless the application of such surtaxes to said ad valorem rate is specifically provided for in this act.

**RULE 3. ADMIXTURES OF TWO MATERIALS.**—Textiles composed of two materials shall be dutiable as follows:

**(a)** Cotton textiles containing threads of other vegetable fibers, and in which the total number of such threads, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile, shall be dutiable under the corresponding paragraphs of Class V, with a surtax of fifteen per centum.

When the number of threads of other vegetable fibers exceeds one-fifth of the total, the textile shall be dutiable under the corresponding paragraph of Class VI.

Cotton textiles containing threads of wool, hair, or wastes of these materials, and in which the total number of such threads, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile, shall be dutiable under the corresponding paragraphs of Class V, with a surtax of thirty-five per centum.

When the number of threads of wool, hair, or their wastes exceeds one-fifth of the total, the textile shall be dutiable under the corresponding paragraph of Class VII.



Cotton textiles containing threads of silk, and in which the total number of such threads, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile, shall be dutiable under the corresponding paragraphs of Class V, with a surtax of seventy per centum.

When the number of threads of silk exceeds one-fifth of the total, the textile shall be dutiable under the corresponding paragraph of Class VIII.

The provisions of this rule shall not apply to pile fabrics, knitted or netted stuffs, tulles, laces, or blondes (rule 6), or to ribbons, galloons, braids, tape, or trimmings (rule 7).

(b) Textiles of vegetable fibers (except cotton), containing threads of wool, hair, or their wastes, and in which the number of such threads, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile, shall be dutiable under the corresponding paragraphs of Class VI, with a surtax of forty per centum.

When the number of threads of wool, hair, or their wastes exceeds one-fifth of the total, the textile shall be dutiable under the corresponding paragraph of Class VII.

Textiles of vegetable fibers (except cotton), containing threads of silk, and in which the number of such threads, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile, shall be dutiable under the corresponding paragraphs of Class VI, with a surtax of sixty per centum.

When the number of silk threads exceeds one-fifth of the total, the textile shall be dutiable under the corresponding paragraphs of Class VIII.

The provisions of this rule shall not apply to pile fabrics, knitted or netted stuffs, tulles, laces, or blondes (rule 6), or to ribbons, galloons, braids, tape, or trimmings (rule 7).

(c) Textiles of wool or hair, containing threads of silk, and in which the number of such threads exceeds one-fifth of the total number of threads composing the textile, shall be dutiable under the corresponding paragraphs of Class VIII.

**RULE 4. ADMIXTURES OF MORE THAN TWO MATERIALS.**—Textiles composed of more than two materials shall be dutiable as follows:

(a) Textiles of an admixture of wool and cotton, or of wool and other vegetable fibers, containing threads of silk, but in which the number of silk threads, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile, shall be dutiable under the corresponding paragraphs of Class VII.

When the number of silk threads exceeds one-fifth of the total, the textile shall be dutiable under the corresponding paragraph of Class VIII.

(b) Textiles of an admixture of cotton and other vegetable fibers, together with threads of silk, but in which the number of silk threads, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile, shall be dutiable under the corresponding paragraphs of Class VI, and in addition, shall be liable to a surtax of seventy per centum for the threads of silk.

When the number of silk threads exceeds one-fifth of the total, the textile shall be dutiable under the corresponding paragraph of Class VIII.

(c) Textiles of an admixture of wool, cotton, and other vegetable fibers, containing no silk threads, and in which the number of threads of wool, counted in the warp and weft, does not exceed one-fifth of the total number of threads composing the textile, shall be dutiable under the corresponding paragraphs of Class VI, and in addition, shall be liable to a surtax of forty per centum for the threads of wool.

When the number of threads of wool exceeds one-fifth of the total, the textile shall be dutiable under the corresponding paragraph of Class VII.

**RULE 5. SILK TEXTILES.**—All textiles containing silk threads, the number of which, counted in the warp and weft, exceeds one-fifth of the total number of threads composing the textile, shall be deemed textiles of silk.

#### EXCEPTIONS.

**RULE 6. PILE FABRICS, AND KNITTED AND NETTED STUFFS.**—Plushes, velvets, velveteens, and all pile fabrics: all kinds of knitted or netted stuffs; tulles, laces, and blondes; containing an admixture of textile materials, shall be dutiable at the rate applicable to the most highly taxed component material, whatever be the proportion of such material in the article.

**RULE 7. RIBBONS, GALLOONS, BRAIDS, TAPE, AND TRIMMINGS.**—Ribbons, galloons, braids, tape, and trimmings, containing an admixture of textile materials, shall be dutiable at the rate applicable to the most highly taxed component material, whatever be the proportion of such material in the article. When any of these articles contain metal threads in any proportion they shall be dutiable under the corresponding paragraphs of Class VIII.

**RULE 8. BROCHÉS.**—Brochés dutiable under Class V, with silk, shall be liable to the duties leviable thereon with a surtax of fifteen per centum.

Brochés, dutiable under Class VI, with silk, shall be liable to the duties leviable thereon with a surtax of thirty per centum.

Brochés are textiles with ornamental figures formed by means of a shuttle at time of weaving, and in such manner that the threads forming the figure occupy only the space thereof.

**RULE 9. EMBROIDERY AND TRIMMINGS.**—Textiles, embroidered by hand or machine after weaving, or with application of trimmings, shall be liable to the duties leviable thereon with a surtax of thirty per centum.

If the embroidery contains threads of purl or common metals or of silver, or spangles of any material other than gold, the surtax shall be sixty per centum of the duties applicable to the textile.

When the threads, purl, or spangles are of gold, the surtax shall be one hundred per centum.

Embroidery is distinguished from patterns woven in the textile by the latter being destroyed by unraveling the weft of the textile, while embroidery is independent of the warp and weft and can not be unraveled.

**RULE 10. METALLIC THREADS.**—Textiles composed exclusively of metallic threads shall be dutiable under Class VIII.

Textiles or articles (except those provided for in rules 7 and 9 hereof), dutiable under Classes V and VI, containing threads or purl

of common metals or of silver, shall be liable to a surtax of fifty per centum of the duties leviable thereon.

If the threads or purl are of gold the surtax shall be one hundred per centum.

RULE 11. MADE-UP ARTICLES.—Textiles, dutiable under Classes V and VI, entirely or partially made up into common sacks (except gunny sacks), shall be liable to the duties applicable thereto with a surtax of fifteen per centum.

Shawls, including those called “mantones” and “pañolones,” traveling rugs, sarongs, patadeones, counterpanes, sheets, towels, table cloths and napkins, veils, fichus and handkerchiefs, shall, for the making-up, be liable to a surtax of thirty per centum of the duties leviable thereon. Any of these articles, imported in the piece, uncut, shall not be considered as made-up, except in those cases where the line of separation between them is indicated by unwoven spaces.

Other articles, including wearing apparel, not otherwise provided for, cut, basted, partially finished, or finished, shall be treated in accordance with rule 1, and shall be dutiable at the rate applicable to the most highly taxed component material in the exterior thereof, with a surtax of fifty per centum.

#### ARTICLES NOT ENUMERATED AND THOSE COMPOSED OF SEVERAL MATERIALS.

RULE 12. On any article, not enumerated in this act, manufactured of two or more materials, duty shall be assessed at the rate at which the same would be dutiable if composed wholly of the component material thereof of chief value; and the words “component material of chief value,” wherever used in this act, shall be held to mean that component material which shall exceed in value any other single component material of the article; and the value of each component material shall be determined by the ascertained value of such material in its condition as found in the article.

(b) If two or more rates of duty shall be applicable to any article, it shall pay duty at the highest of such rates.

(c) No customs officer shall give an advance opinion as to the classification for duty of any article intended to be imported: *Provided*, That when an article intended to be imported is not specifically mentioned in this act, the interested party or the importer may deposit with the insular collector of customs a sample thereof and request him to indicate the paragraph under which the article is or shall be dutiable, and the insular collector of customs shall comply with such request. In such case classification of the article in question, upon the particular importation involved, shall be made according to the paragraph so indicated.

(d) Salvage from vessels built in foreign countries and wrecked or abandoned in Philippine waters or elsewhere, not otherwise provided for, shall be dutiable according to the corresponding paragraphs of this act.

#### RECEPTACLES, PACKAGES, AND PACKING.

RULE 13. (a) Whenever imported merchandise is subject to an ad valorem rate of duty, the duty shall be assessed upon the actual market value or wholesale price of such merchandise, as bought and sold in

usual wholesale quantities, at the time of exportation to the Philippine Islands, in the principal markets of the country from whence imported, and in the condition in which such merchandise is there bought and sold for exportation to the Philippine Islands, or consigned to the Philippine Islands for sale, including the value of all cartons, cases, crates, boxes, sacks, and coverings of any kind, and all other costs, charges, and expenses incident to placing the merchandise in condition, packed ready for shipment to the Philippine Islands.

(b) Whenever an article is subject to an alternative minimum ad valorem rate, the alternative ad valorem duty shall be ascertained by applying the corresponding ad valorem rate to such merchandise, inclusive of all costs and charges mentioned in clause (a) of this rule.

(c) The term "retail package" wherever used in this act, shall be held to mean any article, goods, wares, or merchandise, together with the holders, containers, packages, or packing, in which such article, goods, wares, or merchandise is usually held, contained, or packed, at the time of its sale to the public in usual retail quantities.

(d) Wherever it is provided in this act that articles, goods, wares, or merchandise shall be dutiable "including weight of immediate containers," the dutiable weight thereof shall be held to be the weight of same, together with the weight of the immediate container, holder, or packing only: *Provided*, That wherever in this act the term "including weight of immediate containers," and the term "retail package" are both used in the same paragraph or clause, the dutiable weight shall be the weight of the retail package.

(e) Wherever it is provided in this act that articles, goods, wares, or merchandise shall be dutiable by "gross weight," the dutiable weight thereof shall be held to be the weight of same, together with the weight of all containers, packages, holders, and packing, of whatsoever kind or character, in which said articles, goods, wares, and merchandise are contained, held, or packed, at the time of importation.

(f) Articles, goods, wares, or merchandise, affixed to cardboard, cards, paper, wood, or similar common material, shall be dutiable together with the weight of such packing.

(g) The usual tapes, boards, and immediate wrapping shall be considered as a part of the dutiable weight of textiles.

(h) No duties shall be assessed on account of the usual coverings or holdings of articles, goods, wares, or merchandise, dutiable otherwise than ad valorem, nor those free of duty, except as in this act expressly provided, but if there be used for covering or holding imported articles, goods, wares, or merchandise, whether dutiable or free, any unusual article, form, or material adapted for use otherwise than in the bona fide transportation of such articles, goods, wares, or merchandise to the Philippine Islands, duty shall be levied and collected on such covering or holding in accordance with the corresponding paragraphs of this act.

(i) Whenever the interior container or packing of any article dutiable by weight is of an unusual character, such as silk-lined cases, cases of fine wood, silk, leather, or imitations thereof, such as are used to contain jewelry, plate, trinkets, and the like, such containers or packing shall be dutiable at the rate applicable to the component material of chief value.

(j) When a single package contains imported merchandise dutiable according to different weights, or weight and ad valorem, the common

exterior receptacle shall be prorated and the different proportions thereof treated in accordance with the provisions of this rule as to the dutiability or nondutiability of such packing.

(k) Where articles, goods, wares, or merchandise, dutiable by weight, and not otherwise specially provided for, are customarily contained in packing, packages, or receptacles of uniform or similar character, it shall be the duty of the insular collector of customs from time to time to ascertain by tests the actual weight or quantity of such articles, goods, wares, or merchandise and the actual weight of the packages, packing, or receptacles thereof, respectively, in which the same are customarily imported, and upon such ascertainment to prescribe rules for estimating the dutiable weight or quantity thereof, and thereafter such articles, goods, wares, or merchandise imported in such customary packing, packages, or receptacles shall be entered, and the duties thereon levied and collected, upon the basis of such estimated dutiable weight or quantity: *Provided*, That if the importer, consignee, or agent shall be dissatisfied with such estimated dutiable weight or quantity, and shall file with the collector of customs prior to the delivery of the packages designated for examination a written specification of his objection thereto, or if the collector of customs shall have reason to doubt the exactness of the prescribed weight or quantity in any instance, it shall be his duty to cause such actual weights or quantities to be ascertained.

#### PROHIBITED IMPORTATIONS.

SEC. 6. That importation into the Philippine Islands of the following articles is prohibited:

(a) Dynamite; gunpowder; similar explosives; firearms and detached parts therefor, except in accordance with enactment of the Philippine legislature.

(b) Books; pamphlets; printed matter; manuscripts; typewritten matter; paintings; illustrations; figures; objects; of obscene or indecent character, or subversive of public order.

(c) Roulette wheels; gambling outfits; loaded dice; marked cards; machines, apparatus, or mechanical devices used in gambling or in the distribution of money, cigars, or other articles, when such distribution is dependent upon chance.

(d) Any article manufactured in whole or in part of gold or silver, or alloys thereof, falsely marked or stamped, in violation of the act of Congress of June 13, 1906, entitled "An act forbidding the importation, exportation, or carriage in interstate commerce of falsely or spuriously stamped articles of merchandise made of gold or silver or their alloys, and for other purposes."

(e) Any article violating the provisions of the act of Congress of June 30, 1906, entitled "An act for preventing the manufacture, sale, or transportation of adulterated or misbranded or poisonous or deleterious foods, drugs, medicines, and liquors, and for regulating traffic therein, and for other purposes," commonly known as "the pure-food law."

(f) Lottery tickets; advertisements thereof; lists of drawings therein; which, after seizure upon illegal entry, shall, together with the proceeds thereof, be forfeited to the government of the Philippine Islands, after due process of law.

(g) Opium, in whatever form, except by the government of the Philippine Islands, and by pharmacists, duly licensed and registered as such, under the laws in force in said islands, and for medicinal purposes only.

(h) Opium pipes: parts therefor; of whatsoever material.

#### ABBREVIATIONS.

SEC. 7. That the following abbreviations employed in this act shall represent the terms indicated:

Hectog. for hectogram.

Kilo. for kilogram.

Kilos. for kilograms.

Hectol. for hectoliter.

#### DEFINITIONS.

SEC. 8. The term "pharmaceutical product," wherever used in this act, shall be held to include all medicines or preparations, recognized in the United States Pharmacœpia or National Formulary for internal or external use, and any substance, or mixture of substances, used for the cure, mitigation, or prevention of human or animal diseases, provided the same are not otherwise provided for in this act.

The term "proprietary," as applied to medicinal remedies, wherever used in this act, shall be held to mean a "preparation the manufacture or sale of which is restricted, through patent of the drug or combination of drugs, copyright of the label or name, or in any other manner; or a preparation concerning which the producer or manufacturer claims a private formula."

Wherever in this act the words "the same" appear as the first words of a paragraph, they shall be held to refer to and to mean the same as the caption of the preceding paragraph. Should such words appear as the first words of a clause, they shall be held to refer to and to mean the same as the clause which immediately precedes the one in which they are used.

#### PAYMENT OF DUTIES.

SEC. 9. That the rates of duty established in this act are stated in money of the United States of America, but that payment thereof shall be made in Philippine currency or its equivalent in money of the United States of America.

#### METRIC SYSTEM.

SEC. 10. That the metric system of weights and measures, as authorized by sections thirty-five hundred and sixty-nine and thirty-five hundred and seventy of the Revised Statutes of the United States, and at present in use in the Philippine Islands, shall be continued.

The meter is equal to thirty-nine and thirty-seven one hundredths inches.

The liter is equal to one and five hundred and sixty-seven thousandths quarts, wine measure.

The kilogram is equal to two and two thousand and forty-six ten-thousandths pounds, avoirdupois.



RATES OF DUTIES.

SEC. 11. That the rates of duties to be collected on articles, goods, wares, or merchandise imported into the Philippine Islands shall be as follows: *Provided*, That no article bearing evident signs of being for sanitary construction shall pay a higher rate of duty than twenty per centum ad valorem: *And provided further*, That no article shall pay a higher rate of duty than one hundred per centum ad valorem, except and unless the same shall be classified under paragraphs ninety-two, two hundred and sixty-two, two hundred and sixty-three, two hundred and sixty-four, or two hundred and sixty-five, in which event the rate of duty thereby resulting shall be collected, anything in this act to the contrary notwithstanding: *And provided further*, That articles of foreign growth, produce, or manufacture, shall be dutiable upon each importation, even though previously exported from the Philippine Islands, except as otherwise specifically provided in this act.

CLASS I.—STONES, EARTHS, GLASS, AND CERAMIC PRODUCTS.

GROUP 1.—*Stones and earths.*

1. Marble, onyx, jasper, alabaster, and similar fine stones:
  - (a) In block, rough, or squared only; marble dust, twenty per centum ad valorem.
  - (b) In slabs, plates, or steps, sawed or chiseled, polished or not, but without ornamentation, thirty per centum ad valorem.
  - (c) Any of these stones, lettered, further manufactured or decorated, not otherwise provided for, forty per centum ad valorem.
2. Stones, other, natural or artificial, gross weight:
  - (a) In block, rough or squared only, one hundred kilos, twenty-five cents.
  - (b) Crushed, sawn, hewn, or dressed, polished or not; in slabs, plates, or steps; one hundred kilos, fifty cents.
  - (c) Manufactured into articles not otherwise provided for, one hundred kilos, one dollar.
3. Millstones, grindstones, whetstones, oilstones, and hones of all kinds; emery, carborundum and similar wheels for sharpening, dressing, or polishing; including frames and mountings therefor imported therewith, ten per centum ad valorem.
4. Asbestos, and manufactures thereof, not otherwise provided for, fifteen per centum ad valorem.
5. Mica and lava, and manufactures thereof; Welsbach and other similar mantles for lamps; gas-burner tips, twenty-five per centum ad valorem.
6. Earths, gross weight:
  - (a) Fire clay; lime; Roman, Portland, and other hydraulic cement; one hundred kilos, six cents.
  - (b) Gypsum, pumice, emery, chalk, kaolin (China clay), unmanufactured; other crude earths and clays not otherwise provided for; one hundred kilos, forty cents.
  - (c) The same, advanced in value or condition, but not manufactured, one hundred kilos, one dollar.

7. Manufactures of gypsum, gross weight, one hundred kilos, five dollars.

*Provided.* That no article classified under this paragraph shall pay a less rate of duty than fifty per centum ad valorem.

8. Manufactures of chalk, including billiard chalk, red chalk, and French and tailors' chalk, including weight of immediate containers, one hundred kilos, four dollars.
9. Common clay; cement; in bricks, squares, tiles, and pipes, not otherwise provided for, ten per centum ad valorem.
10. Ceramic tiles, gross weight:
- (a) Varnished, vitrified or not, undecorated, one hundred kilos, forty-five cents.
  - (b) Glazed, ornamented or decorated, one hundred kilos, one dollar and twenty cents.
11. Porcelain, bisque, faience, earthenware, stoneware, and other ceramic wares not otherwise provided for:
- (a) In filters and articles bearing evident signs of being for sanitary construction, and parts therefor identifiable as such, ten per centum ad valorem.
  - (b) In common bottles, jars, crucibles, cupels, kitchen utensils, and flowerpots, neither gilt, painted, glazed, decorated, nor ornamented, fifteen per centum ad valorem.
  - (c) In articles not otherwise provided for, neither gilt, painted, glazed, decorated, nor ornamented, twenty per centum ad valorem.
  - (d) In dishes, tableware, or articles not otherwise provided for, glazed or plain-tinted, but neither gilt, painted, decorated, nor ornamented, twenty-five per centum ad valorem.
  - (e) In dishes, tableware, or articles not otherwise provided for, painted, gilt, decorated, or ornamented, forty per centum ad valorem.
  - (f) Fine decorated wares, in jardinières, flower stands, vases, and articles for decorative purposes; statuettes, high and bas-relief; Satsuma, Sevres, and similar fine porcelains, decorated or not, fifty per centum ad valorem.
12. Manufactures of earthen and clays not otherwise provided for:
- (a) Plain, twenty-five per centum ad valorem.
  - (b) Ornamented or decorated, forty per centum ad valorem.

GROUP 2.—*Precious stones, pearls and imitations thereof.*

13. Pearls; precious and semiprecious stones, including jade, tiger-eye, chalcedony, opal and similar stones, not otherwise provided for; cut or uncut, but unmounted and unset, and not further manufactured; diamond dust and bort, fifteen per centum ad valorem.
14. Doublets, and other imitations of precious and of semiprecious stones; imitation pearls, thirty per centum ad valorem.

GROUP 3.—*Glass and manufactures thereof.*

NOTE.—Articles ground or cut only for the purpose of truuing them or fitting stoppers, shall not be held to be cut glass.

15. Common hollow glassware:

(a) In demijohns, carboys, jars, bottles, flasks, and similar receptacles, whether empty, or in use as containers of merchandise dutiable by weight or measure (except in those cases in which the classification of such containers is otherwise specifically provided for), ten per centum ad valorem.

(b) Siphon bottles, thirty per centum ad valorem.

16. Glass, crystal, and glass imitating crystal:

(a) In decanters, glasses, tumblers, cups, goblets, saucers, plates, dishes, pitchers, bowls, candlesticks, pillar-lamps, bracket-lamps, and other articles of table service or for lighting; washbowls, wash basins, soap dishes, toothbrush holders and washstand pitchers; neither cut, engraved, painted, enameled, nor gilt, twenty-five per centum ad valorem.

(b) The same, cut, engraved, painted, enameled, or gilt, fifty per centum ad valorem.

17. Lamp chimneys:

(a) Neither engraved nor ornamented (except as to such fluting and finishing as may be made in the process of manufacture), twenty-five per centum ad valorem.

(b) Other, fifty per centum ad valorem.

18. Glass or crystal in plates, slabs, and similar forms:

(a) Slabs, cones, or prisms, for paving or roofing, gross weight one hundred kilos, one dollar and sixty-five cents.

(b) Common window glass, neither polished, beveled, engraved, nor annealed, twenty-five per centum ad valorem.

(c) The same, set in lead, or frosted plain or in design; plate glass, polished, beveled or not, thirty-five per centum ad valorem.

(d) The same, engraved or enameled, fifty per centum ad valorem.

19. Mirrors of all kinds, framed or mounted (with whatever material) or not, including the value of the frames and mountings, thirty-five per centum ad valorem.

20. Other manufactures of glass:

(a) In spectacles, eyeglasses, and goggles, also lenses for same, mounted or unmounted, including the value of the mountings, twenty-five per centum ad valorem.

(b) In flower stands, vases, urns, and similar articles for toilet and decorative purposes, neither cut, painted, enameled, nor gilt, forty per centum ad valorem.

(c) The same, cut, painted, enameled, or gilt, sixty per centum ad valorem.

(d) Powdered or crushed glass, twenty-five per centum ad valorem.

(e) Manufactures not otherwise provided for, in which glass is the component material of chief value, thirty-five per centum ad valorem.

## CLASS II.—COAL, SCHISTS, BITUMENS, AND DERIVATIVES THEREOF.

GROUP 1.—*Coal.*

21. Coal and coke, gross weight one thousand kilos, twenty-five cents.

GROUP 2.—*Schists, bitumens, and derivatives thereof.*

In case of doubt as to the classification of crude petroleum, the following rules shall be observed:

1. A sample of two hundred cubic centimeters shall be taken from each fifty cases or less of the same kind of goods in the importation. If the oil is imported in bulk or in tanks, samples of equal quantities shall be taken from each receptacle in which the oil is contained, sufficient to make more than two liters in all after mixing. The contents of the original containers shall be thoroughly mixed before sampling.

2. These samples shall be thoroughly mixed in a large receptacle and when the discharge of the shipment is terminated, two liters shall be taken therefrom and put into separate bottles, which shall be sealed and identified by labels signed by the customs examiner and interested party, and attached thereto. These bottles shall be forwarded to the customs chemical expert for analysis of their contents.

3. Immediately after this operation the goods shall be cleared and the corresponding duty assessed, but the clearance shall not be deemed definite until the result of the analysis is known.

4. The samples must be analyzed within one month, and the interested party shall have the right to be present when the same are opened and analyzed, provided he has made a written request to that effect at the time of identifying the samples by affixing his signature to the labels. He may also appeal to the insular collector of customs from the report of the experts.

5. Should the interested party in his appeal request a new analysis, this shall be made at his expense if the original analysis be confirmed. In contrary case, the expense shall be borne by the Government.

6. The following shall be considered—

(a) As crude and natural petroleum: That imported in the state in which found when extracted from the well, and which has undergone no operation whatever, whereby the natural chemical composition is altered or modified. When gradually and continuously distilled up to a temperature of three hundred degrees Centigrade, this petroleum must leave a residuum exceeding twenty per centum of its primitive weight. Crude oil obtained from the first distillation of slates or schists shall be classified under this head.

(b) As crude oil: That imported in the condition of crude residuum, resulting from the first distillation of crude or natural petroleum from which the more volatile constituents have been removed. Such oils must not contain appreciable

portions of volatile products which can be removed by distillation at three hundred degrees Centigrade, and they must show by their physical and chemical properties that they have not undergone subsequent rectification.

22. Tars and pitches not otherwise provided for; unrefined tar oils from whatever source; asphaltums; asphalt; asphalt paving blocks; crude petroleum; crude oils of mineral origin; axle grease of all kinds; track oil; carbolineum and similar compounds; gross weight, one hundred kilos, twenty cents.

NOTE.—Though imported under a name referable to this paragraph, impure paraffin, or other similar products, shall be classified under paragraph eighty-five of this act.

23. Mineral oils, refined:

- (a) For illumination, gross weight, one hundred kilos, seventy-five cents.
- (b) For lubrication or solvents, not otherwise provided for; vaseline in bulk; twenty-five per centum ad valorem.
- (c) Vaseline in retail packages, whether proprietary or not (except when compounded with other substances), thirty per centum ad valorem.
- (d) Naphtha, gasoline, benzine, and similar oils for fuel, gross weight, one hundred kilos, seventy-five cents.

NOTE.—Oils classified under this clause shall have a specific gravity between 0.635 and 0.747, and a boiling point between seventy and one hundred and thirty degrees Centigrade.

24. Mineral oils; their derivatives, compounds, and products; not otherwise provided for, twenty-five per centum ad valorem.

### CLASS III.—METALS AND MANUFACTURES THEREOF.

#### GROUP 1.—*Gold, silver, and platinum; alloys thereof; gold and silver plated articles.*

25. Gold; platinum; alloys thereof:

- (a) In jewelry; plate and goldsmiths' wares not otherwise provided for, hectog., twelve dollars and fifty cents.
- (b) The same, set with pearls or with precious or semiprecious stones, hectog., twenty-five dollars.
- (c) The same, set with doublets, or with imitations of pearls, or of precious or semiprecious stones, hectog., seventeen dollars and fifty cents.
- (d) Articles or manufactures of gold or platinum (except jewelry), composed in part of other materials, in which the component material of chief value is gold or platinum, not otherwise provided for; pellets for use in dentistry; solder and foil; hectog., three dollars.

*Provided*, That no article classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.

26. Silver; alloys thereof:

- (a) In jewelry; plate and silversmiths' wares not otherwise provided for; hectog., one dollar.

- (b) The same, set with pearls or with precious or semiprecious stones, hectog., five dollars.
- (c) The same, set with doublets, or with imitations of pearls, or of precious or semiprecious stones, hectog., five dollars.
- (d) Articles or manufactures of silver (except jewelry), composed in part of other materials, in which the component material of chief value is silver, not otherwise provided for; solder and foil; hectog., forty cents.

*Provided*, That no article classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.

27. Gold and silver plated wares:

- (a) In jewelry, kilo., two dollars and forty cents.
- (b) In lamps not otherwise provided for; picture frames; knives, forks, and spoons; carriage and coffin fittings; saddlery hardware; foil; kilo., sixty cents.
- (c) Not otherwise provided for, kilo., two dollars.

*Provided*, That no article classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.

GROUP 2.—*Cast iron.*

NOTE.—Malleable cast iron and manufactures thereof shall be dutiable as wrought iron.

- 28. Articles of cast iron, painted or not, but not otherwise coated or ornamented, neither polished nor turned, gross weight:
  - (a) Bars, beams, plates, grates for furnaces, columns and pipes, one hundred kilos, thirty-five cents.
  - (b) Other, one hundred kilos, seventy-five cents.
- 29. Other articles of cast iron (except those covered or coated with gold or silver), fifteen per centum ad valorem.

GROUP 3.—*Wrought iron and steel.*

30. Wrought iron and steel:

- (a) In rails, straight or bent, weighing ten kilos or less per lineal meter; crossings and similar track sections, switch rails, and portable tramways, composed of rails weighing ten kilos or less per lineal meter; metal cross-ties, switches, tongues, frogs, fish-plates and chairs therefor, thirty per centum ad valorem.
- (b) In rails weighing more than ten kilos per lineal meter, gross weight, one hundred kilos, thirty-five cents.

NOTE.—Bent rails, crossings and similar track sections, switch rails, and portable tramways, composed of rails weighing more than ten kilos per lineal meter; metal cross-ties, switches, tongues, frogs, fish-plates and chairs therefor shall be classified under clause (B) of this paragraph, with a surtax of thirty per centum.

- (c) In bars or beams (except of crucible steel), neither cut to measure, perforated, nor riveted or otherwise fastened together; rods, tires and hoops; gross weight, one hundred kilos, forty cents.



*Provided*, That bars or rods not exceeding fifteen millimeters in diameter and steel known as "bamboo steel," classified under clause (C) of this paragraph, shall not pay a less rate of duty than fifteen per centum ad valorem.

- (d) The same, of crucible steel, gross weight one hundred kilos, two dollars and sixty-five cents.

*Provided*, That no article classified under clause (D) of this paragraph shall pay a less rate of duty than fifteen per centum ad valorem.

31. Wrought iron or steel in sheets, gross weight:

- (a) Plain and unpolished, one hundred kilos, fifty cents.  
(b) Polished, corrugated, perforated or cold rolled, galvanized or not; hoop iron; one hundred kilos, one dollar.

*Provided*, That any of the articles or materials classified under this clause, made up in hoops, ridgings, eaves, drain pipes, gutters, ceilings, shingles, ceiling centers, borders, friezes, dados, and similar articles, shall be dutiable at the rate herein provided, with a surtax of one hundred per centum.

- (c) Tinned; terne-plate; tin-plate; one hundred kilos, one dollar and twenty cents.

32. Wrought iron or steel, in pieces, in the rough, gross weight:

- (a) Neither polished, turned nor adjusted, one hundred kilos, sixty-five cents.  
(b) Rough-turned or lathed, but neither polished nor adjusted, one hundred kilos, one dollar.

33. Wrought iron or steel, in pieces, finished, gross weight:

- (a) Wheels weighing each more than one hundred kilos; axles, springs, brake-shoes, drawbars, brake-beams, bumpers, couplings, lubricating boxes, and similar articles for rail-ways and tramways; one hundred kilos, forty-five cents.  
(b) Wheels weighing each one hundred kilos or less; axles and springs for vehicles, not otherwise provided for; one hundred kilos, one dollar and five cents.

34. Wrought iron or steel in large pieces, composed of bars, beams, or sheets, for structural purposes, perforated or cut to measure, fastened together or not, gross weight, one hundred kilos, one dollar and twenty-five cents.

35. Wrought iron or steel pipes, gross weight:

- (a) Plain, painted, tarred, or galvanized, one hundred kilos, one dollar and ten cents.  
(b) Other (except those coated or covered with gold or silver), one hundred kilos, one dollar and fifty cents.

36. Wrought iron or steel wire:

- (a) More than one millimeter in diameter, plain, galvanized, or coppered; wire cables and ropes; barbed wire; ten per centum ad valorem.  
(b) One millimeter or less in diameter, plain, galvanized, or coppered; wire netting; fifteen per centum ad valorem.  
(c) Other, including those covered with textiles, twenty-five per centum ad valorem.  
(d) Gauze, cloths and screenings, in the piece, twenty per centum ad valorem.

- (e) In other manufactures (except those covered or coated with gold or silver), not otherwise provided for, twenty-five per centum ad valorem.
- 37. Wrought iron or steel chains, in the piece or otherwise (except in trinkets or jewelry):
  - (a) Exceeding five millimeters in diameter, ten per centum ad valorem.
  - (b) Other, plain, painted, or galvanized, fifteen per centum ad valorem.
  - (c) The same, covered or coated with other metals (except gold or silver), twenty-five per centum ad valorem.
- 38. Anvils, ten per centum ad valorem.
- 39. Nuts, bolts, rivets, and washers, one hundred kilos, two dollars.
- 40. Nails, clasp nails, and staples, ten per centum ad valorem.
- 41. Screws, tacks, and brads, fifteen per centum ad valorem.
- 42. Saddlery hardware (except chains and buckles), plain, or covered or coated with other metals or materials (except gold or silver), fifteen per centum ad valorem.
- 43. Buckles (except trinkets or ornaments, or covered or coated with gold or silver), fifteen per centum ad valorem.
- 44. Cutlery:
  - (a) Butchers', shoemakers', saddlers', plumbers', painters', pruning, budding, kitchen, bread, and cheese knives; table knives and forks, with handles of common wood, or of iron, japanned or not, not covered or coated with other metals; common scissors or shears, plain, glazed, or japanned; grass, garden, hedge, pruning, and sheep shears; fishhooks; twenty per centum ad valorem.
  - (b) Pocket cutlery; hunting and sheath knives; side arms (not fire) and parts therefor; razors; other cutlery, including scissors and shears not otherwise provided for (except those covered or coated with gold or silver), thirty per centum ad valorem.
  - (c) Sword canes and similar articles and weapons with concealed blades, eighty per centum ad valorem.
- 45. Firearms of all kinds and detached parts therefor, forty per centum ad valorem.
- 46. Manufactures of terne-plate or tin-plate:
  - (a) In articles not otherwise provided for, plain, painted, varnished, or japanned, fifteen per centum ad valorem.
  - (b) The same, including vehicle lamps, covered, coated or combined with other metals or materials (except gold or silver), twenty per centum ad valorem.
  - (c) Vehicle lamps, covered or coated to any extent with gold or silver, in which the component material of chief value is tin-plate, twenty-five per centum ad valorem.
- 47. Manufactures not otherwise provided for, in which wrought iron or steel is the component material of chief value:
  - (a) Plain, painted, varnished, or japanned, or covered or coated with lead, tin, or zinc, fifteen per centum ad valorem.
  - (b) Other (except those covered or coated with gold or silver), twenty per centum ad valorem.

GROUP 4.—*Copper and alloys thereof.*

48. Copper; alloys thereof; in bars, pipes, and sheets; alloys of copper in lumps and ingots (except Muntz metal); ten per centum ad valorem.
49. Copper; alloys thereof; in wire:
  - (a) Plain, fifteen per centum ad valorem.
  - (b) Blanched, gilt or nickeled, twenty-five per centum ad valorem.
  - (c) Covered with textiles, not otherwise provided for, or with insulating materials; cables for conducting electricity; trolley wire; ten per centum ad valorem.
  - (d) Covered with silk, not otherwise provided for, twenty-five per centum ad valorem.
  - (e) Gauze, cloths and screenings, in the piece, twenty per centum ad valorem.
  - (f) Manufactures not otherwise provided for, in which wire of copper or its alloys is the component material of chief value (except when covered or coated with gold or silver), twenty-five per centum ad valorem.
50. Manufactures not otherwise provided for, in which copper or alloys thereof is the component material of chief value:
  - (a) Plain, polished, varnished, painted, tinned, or japanned, twenty per centum ad valorem.
  - (b) Other (except those covered or coated with gold or silver), twenty-five per centum ad valorem.

GROUP 5.—*Other metals and alloys thereof.*

51. Mercury, gross weight, kilo, ten cents.
52. Nickel, aluminum, and alloys thereof:
  - (a) In bars, sheets, pipes, and wire, fifteen per centum ad valorem.
  - (b) In articles not otherwise provided for, twenty-five per centum ad valorem.
53. Tin and alloys thereof:
  - (a) In bars, sheets, pipes, and wire; in thin leaves (tin foil) alloys in lumps or ingots; ten per centum ad valorem.
  - (b) In articles not otherwise provided for (except those covered or coated with gold or silver), twenty-five per centum ad valorem.
54. Zinc, lead, and metals not otherwise provided for; alloys thereof:
  - (a) In bars, sheets, pipes, wire, and type; sanitary traps, and other plain articles bearing evident signs of being for sanitary construction; alloys in lumps or ingots; ten per centum ad valorem.
  - (b) In plain articles not otherwise provided for, fifteen per centum ad valorem.
  - (c) In articles gilt, nickeled or otherwise embellished (except those covered or coated with gold or silver), twenty-five per centum ad valorem.

## CLASS IV.—SUBSTANCES EMPLOYED IN PHARMACY, AND CHEMICAL INDUSTRIES; DRUGS, CHEMICALS, PIGMENTS, AND VARNISHES.

GROUP 1.—*Simple drugs.*

55. Oleaginous seeds, copra, and cocoanuts, gross weight:  
 (a) Crude, one hundred kilos, eighty cents.  
 (b) In meal, flour or cakes, not otherwise provided for, one hundred kilos, one dollar and fifty cents.
56. Resins and gums:  
 (a) Colophony (common or navy resin); Burgundy and similar pitch; Stockholm tar; ten per centum ad valorem.  
 (b) Other, when not in the form of a pharmaceutical product or preparation, twenty per centum ad valorem.
57. Drugs, such as barks, beans, berries, buds, bulbs, bulbous roots, fruits, flowers, dried fibers, grains, herbs, leaves, lichens, mosses, stems, seeds aromatic and seeds of morbid growth, weeds, woods, and similar vegetable products, crude, neither edible nor in the form of a pharmaceutical product or preparation, not otherwise provided for, including weight of immediate containers, one hundred kilos, three dollars.  
*Provided*, That no article classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.
58. Ginseng root, kilo, five dollars.  
*Provided*, That no article classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.
59. Animal products employed in medicine, crude, neither edible nor in the form of a pharmaceutical product or preparation, not otherwise provided for, including weight of immediate containers, one hundred kilos, four dollars.  
*Provided*, That no article classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.

GROUP 2.—*Pigments, paints, dyes, and varnishes.*

60. Mineral pigments of common, natural occurrence, such as ochers, haemitites, barytes and manganese; substances prepared for calcimines and whitewash; dry; ten per centum ad valorem.  
 NOTE.—Any substance otherwise subject to classification under this paragraph shall, when imported in the form of a liquid or paste, be dutiable under clause (d) of paragraph sixty-one.
61. Pigments and paints not otherwise provided for:  
 (a) White or red lead, dry, fifteen per centum ad valorem.  
 (b) The same, in liquid or paste; putty of all kinds; bituminous paints made from mineral pitch or coal tar (not aniline dyes), twenty per centum ad valorem.  
 (c) Pigments not otherwise provided for, dry, twenty per centum ad valorem.  
 (d) The same, in liquid or paste, twenty-five per centum ad valorem.

62. Varnishes and wood fillers of all kinds, fifteen per centum ad valorem.
63. Spirits of turpentine, ten per centum ad valorem.
64. Inks:
  - (a) Printing and lithographic, in any form, fifteen per centum ad valorem.
  - (b) Other, in any form, twenty-five per centum ad valorem.
65. Pencils of paper or wood, filled with lead or other materials; pencils of lead; charcoal and other crayons not otherwise provided for, fifteen per centum ad valorem.
66. Dyes and dyestuffs; tan bark and tanning extracts; not otherwise provided for:
  - (a) Woods, barks, roots, and similar natural products, for dyeing or tanning, ten per centum ad valorem.
  - (b) Extracts from the same, for dyeing or tanning; cutch in any form; fifteen per centum ad valorem.
  - (c) Cochineal; indigo (natural or synthetic); colors derived from coal; chemical dye colors not otherwise provided for; thirty per centum ad valorem.
67. Graphite and manufactures of the same (except axle grease); polishing, dressing, cleansing, and preserving preparations for shoes and leather; twenty-five per centum ad valorem.

GROUP 3.—*Chemical and pharmaceutical products.*

68. Sulphur, gross weight, one hundred kilos, fifty cents.
69. Bromine, boron, iodine, and phosphorus, twenty per centum ad valorem.
70. Inorganic acids:
  - (a) Hydrochloric, boric, nitric, and sulphuric; mixtures of two or more of the same; gross weight, one hundred kilos, thirty-five cents.
  - (b) Carbon dioxide (liquid carbonic acid); sulphur dioxide; twenty per centum ad valorem.
  - (c) Not otherwise provided for, twenty-five per centum ad valorem.
71. Organic acids, not otherwise provided for:
  - (a) Carbolic, ten per centum ad valorem.
  - (b) Other, twenty-five per centum ad valorem.
72. Oxides and hydroxides of potassium, sodium, barium, and other caustic alkalies, not otherwise provided for; soda ash; gross weight, one hundred kilos, fifty cents.
73. Aqua ammonia; anhydrous ammonia; fifteen per centum ad valorem.
74. Inorganic salts:
  - (a) Sulphates of ammonium and potassium; chloride of potassium; phosphates and superphosphates of lime; nitrates of potassium and sodium; other chemical and artificial fertilizers; five per centum ad valorem.
  - (b) Calcium hypochlorite (chloride of lime), ten per centum ad valorem.
  - (c) Not otherwise provided for, twenty-five per centum ad valorem.

75. Organic salts not otherwise provided for, twenty-five per centum ad valorem.

NOTE.—No acids or double salts shall be dutiable under this paragraph.

76. Mixtures of denaturants; formálin; potassium bi-tartrate (cream of tartar, argols, wine lees); ten per centum ad valorem.

77. Chemical products, compounds, and elements, not otherwise provided for, twenty-five per centum ad valorem.

78. Alkaloids and their salts (except those of opium or of cinchona bark); salts of gold, silver, and platinum; thirty-five per centum ad valorem.

79. Opium in any form, and preparations thereof, for medicinal purposes, not otherwise provided for, subject to the provisions of section six of this act, thirty-five per centum ad valorem.

80. Proprietary and patent medicinal fixtures and compounds; Chinese and similar medicines:

(a) Without alcohol, or containing not to exceed fourteen per centum of alcohol, fifty per centum ad valorem.

(b) Containing more than fourteen per centum of alcohol, seventy-five per centum ad valorem.

81. Pharmaceutical products; medicinal preparations; plasters and poultices; capsules, empty; not otherwise provided for; thirty per centum ad valorem.

82. Aseptic and antiseptic surgical dressings, including absorbent cotton, medicated or not; catgut, silk, and similar ligatures for use in surgery or dentistry; fifteen per centum ad valorem.

GROUP 4.—*Oils, fats, waxes, and derivatives thereof.*

83. Fixed vegetable oils, solid or liquid:

(a) In receptacles weighing each (contents included) more than two kilos, fifteen per centum ad valorem.

(b) In other receptacles, proprietary or not (except when compounded with other substances, or in capsules), twenty-five per centum ad valorem.

84. Animal oils and fats, not otherwise provided for:

(a) Crude, ten per centum ad valorem.

(b) Refined, in receptacles weighing each (contents included) more than two kilos, fifteen per centum ad valorem.

(c) The same, in other receptacles, proprietary or not (except when compounded with other substances, or in capsules), twenty-five per centum ad valorem.

85. Mineral, vegetable, and animal wax; paraffin and stearin:

(a) Crude, ten per centum ad valorem.

(b) In candles, twenty per centum ad valorem.

(c) In manufactures not otherwise provided for, thirty per centum ad valorem.

86. Soaps; soap powders; similar cleansing and scouring preparations or compositions; not otherwise provided for; fifteen per centum ad valorem.

87. Essential oils; perfumery, and products used in the manufacture thereof; toilet preparations:

(a) Essential oils, natural or artificial, fifty per centum ad valorem.



- (b) Perfumery; products used in the manufacture thereof; toilet preparations, including powders, oils, cosmetics, hair dyes, tooth soaps and tooth powders, grease paints, and similar articles for toilet purposes; not otherwise provided for; incense; joss sticks; forty per centum ad valorem.

GROUP 5.—*Various.*

88. Bone char, suitable for use in decolorizing sugar, ten per centum ad valorem.  
 89. Starch; fecula; dextrin; for industrial purposes; gross weight, one hundred kilos, two dollars.  
 90. Glues; albumens; gelatins; isinglass; manufactures thereof; twenty-five per centum ad valorem.  
 91. Explosives:  
     (a) Dynamite, giant and blasting powder, and similar explosives; miners' fuses and caps; explosive signals; ten per centum ad valorem.  
     (b) Other; fire works; cartridges, fixed ammunition, primers and percussion caps, for firearms; thirty per centum ad valorem.  
     (c) Fire crackers and toy torpedoes, including weight of immediate containers, kilo, twenty cents.  
 92. Matches of all kinds, including weight of immediate containers, kilo, twenty cents.

CLASS V.—COTTON AND MANUFACTURES THEREOF.

GROUP 1.—*Cotton waste.*

93. Cotton waste, ten per centum ad valorem.

GROUP 2.—*Yarns, threads, and cordage.*

94. Yarns, not otherwise provided for, in hanks, cops, or bobbins, fifteen per centum ad valorem.  
 95. Yarns or threads for sewing, crocheting, darning, or embroidering; mercerized yarns or threads; twenty-five per centum ad valorem.  
 96. Threads or twines for sewing sails and sacks; rope and cordage; fishing nets; wicks for making candles and matches; twenty per centum ad valorem.  
 97. Hammocks; tennis nets; manufactures of netting not otherwise provided for; forty per centum ad valorem.  
 98. Felts; batting; mops and swabs of cotton yarns; fifteen per centum ad valorem.

GROUP 3.—*Textiles.*

NOTE.—When textiles, included in this group, contain an admixture of materials, are brochéd, embroidered, trimmed, or made-up, they shall be subject to the corresponding surtaxes prescribed in general rules two to eleven, inclusive.  
 Textiles woven with a colored yarn on the selvage, or with

a colored selvage stripe not exceeding ten millimeters in width, shall not be considered as manufactured with dyed yarns.

99. Textiles, plain and without figures, napped or not, weighing eight kilos or more per one hundred square meters, having:

- (a) Up to eighteen threads, kilo, ten cents.
- (b) From nineteen to thirty-one threads, kilo, fourteen cents.
- (c) From thirty-two to thirty-eight threads, kilo, twenty cents.
- (d) From thirty-nine to forty-four threads, kilo, twenty-six cents.
- (e) Forty-five threads or more, kilo, thirty-two cents.

*Provided*, That any textile classified under this paragraph, stamped, printed, or manufactured with dyed yarns, shall be dutiable as such, with a surtax of thirty per centum; and

*Provided further*, That no embroidered textile classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem, and any embroidered textile so classified shall be subject to all of the surtaxes applicable thereto under this act, computed upon the ascertained amount of duty, whether the rate found applicable shall be specific or ad valorem.

100. The same, weighing less than eight kilos per one hundred square meters, having:

- (a) Up to eighteen threads, kilo, eighteen cents.
- (b) From nineteen to thirty-one threads, kilo, twenty-seven cents.
- (c) From thirty-two to thirty-eight threads, kilo, thirty-four cents.
- (d) From thirty-nine to forty-four threads, kilo, forty cents.
- (e) Forty-five threads or more, kilo, fifty cents.

*Provided*, That any textile classified under this paragraph, stamped, printed, or manufactured with dyed yarns, shall be dutiable as such, with a surtax of forty per centum; and

*Provided further*, That no embroidered textile classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem, and any embroidered textile so classified shall be subject to all of the surtaxes applicable thereto under this act, computed upon the ascertained amount of duty, whether the rate found applicable shall be specific or ad valorem.

101. Textiles, twilled or figured in the loom, napped or not, weighing ten kilos or more per one hundred square meters, having:

- (a) Up to eighteen threads, kilo, fourteen cents.
- (b) From nineteen to thirty-one threads, kilo, eighteen cents.
- (c) From thirty-two to thirty-eight threads, kilo, twenty-four cents.
- (d) Thirty-nine to forty-four threads, kilo, thirty cents.
- (e) Forty-five threads or more, kilo, thirty-four cents.

*Provided*, That any textile classified under this paragraph, stamped, printed, or manufactured with dyed yarns, shall be dutiable as such, with a surtax of thirty per centum; and

*Provided further*, That no embroidered textile classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem, and any embroidered

textile so classified shall be subject to all of the surtaxes applicable thereto under this act, computed upon the ascertained amount of duty, whether the rate found applicable shall be specific or ad valorem.

102. The same, weighing less than ten kilos per one hundred square meters, having:

- (a) Up to eighteen threads, kilo, twenty-four cents.
- (b) From nineteen to thirty-one threads, kilo, thirty-two cents.
- (c) From thirty-two to thirty-eight threads, kilo, forty-two cents.
- (d) From thirty-nine to forty-four threads, kilo, fifty-two cents.
- (e) Forty-five threads or more, kilo, sixty cents.

*Provided*, That any textile classified under this paragraph, stamped, printed, or manufactured with dyed yarns, shall be dutiable as such, with a surtax of forty per centum; and

*Provided further*, That no embroidered textile classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem, and any embroidered textile so classified shall be subject to all of the surtaxes applicable thereto under this act, computed upon the ascertained amount of duty, whether the rate found applicable shall be specific or ad valorem.

103. Piqués of all kinds, kilo, thirty-eight cents.

*Provided*, That any article classified under this paragraph shall not pay a less rate of duty than thirty per centum ad valorem.

104. Cotton blankets:

- (a) In the piece, single or double, but neither hemmed nor bound, kilo, ten cents.
- (b) Stamped, printed, or manufactured with dyed yarns, kilo, thirteen cents.

*Provided*, That any blanket classified under this paragraph, hemmed or bound, shall be dutiable as such, with a surtax of thirty per centum.

105. Plushes, velvets, velveteens, and other pile fabrics (except in towels and bath robes) (see rule six), kilo, fifty cents.

106. Bath robes and towels manufactured with pile warp, twenty-five per centum ad valorem.

107. Knitted goods (see rule six):

- (a) In the piece, twenty per centum ad valorem.
- (b) In jerseys, undershirts, drawers, stockings, or socks, twenty-five per centum ad valorem.
- (c) In other articles, thirty-five per centum ad valorem.

*Provided*, That any article classified under this paragraph, embroidered, shall be dutiable as such, with a surtax of thirty per centum, computed upon the ascertained amount of duty under the corresponding clause thereof.

108. Tulles (see rule six):

- (a) Plain, kilo, fifty-six cents.
- (b) Figured or embroidered on the loom, kilo, one dollar and three cents.

*Provided*, That no article classified under this paragraph shall pay a less rate of duty than thirty per centum ad valorem; and

*Provided further*, That any of the same embroidered or figured after weaving, out of the loom, shall be dutiable according to the respective clause, with a surtax of sixty per centum; and

*Provided further*, That if the embroidery consists of metal threads, the surtax shall be eighty per centum; and

*Provided further*, That these surtaxes shall be computed upon the ascertained amount of duty, whether the rate found applicable be specific or ad valorem.

109. Laces and blondes (see rule six):

(a) Lace curtains, bedspreads, pillow shams, and bed sets, unhemmed, hemmed, or bound, made on the Nottingham lace-curtain or warp machines, kilo, fifty cents.

(b) Other, sixty per centum ad valorem.

110. Carpeting, thirty per centum ad valorem.

111. Textiles called tapestries:

(a) In the piece, kilo, twenty cents.

(b) In made up articles, kilo, thirty cents.

*Provided*, That no article classified under this paragraph shall pay a less rate of duty than forty per centum ad valorem.

112. Wicks for lamps, including weight of immediate containers, kilo, fifteen cents.

113. Trimmings, ribbons, braids, tape, and galloons, including weight of immediate containers (see rule seven):

(a) Tape: boot straps; kilo, twenty cents.

(b) Other, kilo, fifty cents.

*Provided*, That no article classified under clause (b) of this paragraph shall pay a less rate of duty than thirty per centum ad valorem.

114. Shoe and corset laces, including weight of immediate containers, kilo, thirty-five cents.

115. Cinches, saddle girths, reins, halters, and bridles, twenty-five per centum ad valorem.

116. Ribbons or bands for the manufacture of any of the articles enumerated in paragraph one hundred and fifteen, fifteen per centum ad valorem.

117. Waterproof or caoutchouc stuffs in combination with cotton textiles; cotton elastic textiles manufactured with threads or gum elastic; manufactures thereof; twenty-five per centum ad valorem.

118. Manufactures of cotton, not otherwise provided for, twenty-five per centum ad valorem.

CLASS VI.—MANUFACTURES OF HEMP, FLAX, ALOE, JUTE, AND VEGETABLE FIBERS, NOT OTHERWISE PROVIDED FOR.

GROUP 1.—*Yarns, threads, and cordage.*

119. Yarns, not otherwise provided for, fifteen per centum ad valorem.

120. Threads, twines, ropes, cordage, and manufactures thereof:

(a) Twines, rope-yarns, ropes, and cordage, exceeding fifteen grams in weight per each ten meters; fishing nets; twenty per centum ad valorem.

- (b) Threads, twines, cords, and yarns twisted, weighing more than five and not exceeding fifteen grams per each ten meters, twenty-five per centum ad valorem.
- (c) The same, weighing five or less grams per each ten meters, thirty per centum ad valorem.
- (d) Hammocks; tennis nets; manufactures of netting not otherwise provided for; forty per centum ad valorem.

121. Gunny sacks, each, two cents.

GROUP 2.—*Textiles.*

NOTE.—When textiles, included in this group, contain an admixture of materials, are embroidered, trimmed, or made up, they shall be subject to the corresponding surtax prescribed in general rule two to eleven, inclusive.

Textiles woven with a colored yarn on the selvage, or with a colored selvage stripe not exceeding ten millimeters in width, shall not be considered as manufactured with dyed yarns.

122. Textiles of hemp, flax, aloe, jute, and vegetable fibers, not otherwise provided for, plain, twilled, or damasked, weighing thirty-five kilos or more per one hundred square meters, having:

- (a) Up to ten threads, used for bagging and baling, weighing forty-five kilos or more per one hundred square meters, kilo, one cent.
- (b) The same, weighing from thirty-five to forty-five kilos per one hundred square meters, kilo, two cents.
- (c) Up to ten threads, for other purposes, kilo, seven cents.
- (d) From eleven to eighteen threads, kilo, ten cents.
- (e) Nineteen threads or more, kilo, fifteen cents.

*Provided*, That any textile classified under this paragraph, bleached, half bleached, stamped, or printed, shall be dutiable as such, with a surtax of fifteen per centum; and

*Provided further*, That any textile classified under this paragraph manufactured with dyed yarns shall be dutiable as such, with a surtax of twenty-five per centum.

123. The same, weighing from twenty to thirty-five kilos per one hundred square meters, having:

- (a) Up to ten threads, used for bagging and baling, kilo, two cents.
- (b) Up to ten threads, for other purposes, kilo, nine cents.
- (c) From eleven to eighteen threads, kilo, fourteen cents.
- (d) From nineteen to twenty-four threads, kilo, eighteen cents.
- (e) From twenty-five to thirty threads, kilo, twenty-two cents.
- (f) From thirty-one to thirty-eight threads, kilo, thirty cents.
- (g) Thirty-nine threads or more, kilo, forty cents.

*Provided*, That any textile classified under this paragraph, bleached, half bleached, stamped, or printed, shall be dutiable as such, with a surtax of twenty-five per centum; and

*Provided further*, That any textile classified under this paragraph, manufactured with dyed yarns, shall be dutiable as such, with a surtax of forty per centum.

124. The same, weighing from ten to twenty kilos per one hundred square meters, having:

- (a) Up to eighteen threads, kilo, twelve cents.
- (b) From nineteen to twenty-four threads, kilo, twenty cents.
- (c) From twenty-five to thirty threads, kilo, twenty-eight cents.
- (d) From thirty-one to thirty-eight threads, kilo, thirty-six cents.
- (e) Thirty-nine threads or more, kilo, fifty-six cents.

*Provided*, That any textile classified under this paragraph, bleached, half bleached, stamped, or printed, shall be dutiable as such, with a surtax of thirty per centum; and

*Provided further*, That any textile classified under this paragraph, manufactured with dyed yarns, shall be dutiable as such, with a surtax of fifty per centum; and

*Provided further*, That no article classified under this paragraph shall pay a less rate of duty than twenty per centum ad valorem.

125. The same, weighing less than ten kilos per one hundred square meters, having:

- (a) Up to twelve threads, kilo, eighteen cents.
- (b) From thirteen to twenty-two threads, kilo, thirty-two cents.
- (c) From twenty-three to thirty threads, kilo, forty-five cents.
- (d) From thirty-one to thirty-eight threads, kilo, fifty-six cents.
- (e) Thirty-nine threads or more, kilo, ninety cents.

*Provided*, That any textile classified under this paragraph, bleached, half bleached, stamped, or printed, shall be dutiable as such, with a surtax of thirty per centum; and

*Provided further*, That any textile classified under this paragraph, manufactured with dyed yarns, shall be dutiable as such, with a surtax of fifty per centum; and

*Provided further*, That no article classified under this paragraph shall pay a less rate of duty than twenty per centum ad valorem.

126. Plushes, velvets, velveteens, and other pile fabrics (see Rule six), thirty per centum ad valorem.

127. Knitted goods (see Rule six):

- (a) In the piece, made up into jerseys, undershirts, drawers, stockings, or socks, thirty per centum ad valorem.
- (b) In other articles, forty per centum ad valorem.

128. Tulles and laces (see Rule six), sixty per centum ad valorem.

129. Carpeting, thirty-five per centum ad valorem.

130. Tapestries, kilo, forty cents.

*Provided*, That no article classified under this paragraph shall pay a less rate of duty than fifty per centum ad valorem.

131. Trimmings, ribbons, braid, tape, and galloons, including weight of immediate containers (see rule seven):

- (a) Tape; boot straps; kilo, thirty cents.
- (b) Other, kilo, sixty cents.

*Provided*, That no article classified under clause (b) of this paragraph shall pay a less rate of duty than thirty-five per centum ad valorem.

132. Shoe and corset laces, including weight of immediate containers, kilo, forty cents.
133. Cinches, saddle girths, reins, halters, and bridles, thirty-five per centum ad valorem.
134. Ribbons or bands for the manufacture of any of the articles enumerated in paragraph one hundred and thirty-three, twenty per centum ad valorem.
135. Waterproof or caoutchouc stuffs in combination with textiles of vegetable fibers (other than cotton); elastic textiles of any of the same manufactured with threads of gum elastic; manufactures thereof; thirty per centum ad valorem.
136. Manufacturers of vegetable fibers, not otherwise provided for, thirty per centum ad valorem.

CLASS VII.—WOOL, BRISTLES, HAIR, AND MANUFACTURES THEREOF.

GROUP 1.—*Unmanufactured.*

137. Wool, not otherwise provided for:
  - (a) Combed, prepared for yarns; wool waste; ten per centum ad valorem.
  - (b) Combed, and carded or dyed, fifteen per centum ad valorem.

GROUP 2.—*Yarns.*

138. Yarns, thirty per centum ad valorem.

GROUP 3.—*Manufactures.*

139. Bristles; animal hair; manufactures thereof; not otherwise provided for; thirty per centum ad valorem.
140. Human hair, made up into articles or not, fifty per centum ad valorem.
141. Knitted goods (see Rule six):
  - (a) In the piece, thirty per centum ad valorem.
  - (b) In jerseys, undershirts, drawers, stockings, or socks, thirty-five per centum ad valorem.
  - (c) In other articles, forty per centum ad valorem.
142. Textiles of wool, in the piece, thirty-five per centum ad valorem.
143. Manufactures of wool, not otherwise provided for, forty per centum ad valorem.

CLASS VIII.—SILK AND MANUFACTURES THEREOF.

GROUP 1.—*Raw and spun.*

144. Silk waste, twenty-five per centum ad valorem.
145. Spun silks, not twisted, including weight of immediate containers, kilo, one dollar and fifty cents.
146. Floss and twisted silks, thirty-five per centum ad valorem.

GROUP 2.—*Textiles.*

147. Silk, in the piece, forty per centum ad valorem.
148. Manufactures in which silk, artificial silk, or imitation silk, is the component material of chief value, not otherwise provided for, fifty per centum ad valorem.

## CLASS IX.—PAPER AND MANUFACTURES THEREOF.

149. Printing paper, white or colored, suitable for books or newspapers, not printed or otherwise elaborated; sand, glass, emery, carborundum, and similar papers; sheathing and roofing paper; ten per centum ad valorem.
150. Paper, pasteboard, cardboard, bristolboard, strawboard, and pulpboard, white or colored, not otherwise provided for:
- (a) Not printed or otherwise elaborated; writing paper, plain, ruled or padded, but not printed; fifteen per centum ad valorem.
  - (b) The same manufactured into articles, including confetti and serpentine; envelopes of all kinds, without printing; twenty per centum ad valorem.
151. Paper of all kinds, pasteboard, cardboard, bristolboard, strawboard, and pulpboard:
- (a) Ruled, printed, engraved, lithographed, surface coated, etched, embossed, or otherwise elaborated; printed or lithographed music, bound or in sheets, with or without words, not otherwise provided for; twenty per centum ad valorem.
  - (b) The same, manufactured into articles, not otherwise provided for, twenty-five per centum ad valorem.
152. Cigarette paper, printed or not, fifteen per centum ad valorem.
153. Blank books, ruled or unruled, with printing or not; copying books; twenty per centum ad valorem.
154. Printed books, bound or not, not otherwise provided for, ten per centum ad valorem.
155. Books and albums of lithographs, engravings, etchings, photographs, maps, or charts, not otherwise provided for; painted designs, pastels, and ink drawings, made by hand, for use in manufacturing and in the industrial arts and sciences; thirty per centum ad valorem.

NOTE.—This paragraph shall not apply to works of art introduced for use as such, even when imported for sale, which shall be classified under paragraph three hundred and twenty-six.

156. Papier maché; carton pierre; indurated pulp or fiber:
- (a) Not further manufactured than in sheets or blocks, ten per centum ad valorem.
  - (b) Further manufactured, twenty per centum ad valorem.

## CLASS X.—WOOD AND OTHER MATERIALS, AND MANUFACTURES THEREOF.

GROUP 1.—*Wood.*

157. Common wood, including cedar of all kinds:
- (a) In logs or poles, or not further advanced in manufacture than hewn or sawn into rough boards or timber, cubic meter, one dollar.
  - (b) Plain, dovetailed, or cut to size, including shingles, laths and fencing, fifteen per centum ad valorem.



## 158. Fine wood:

(a) In logs or poles, or not further advanced in manufacture than hewn or sawn into rough boards or timber, twenty per centum ad valorem.

(b) Planed, dovetailed, or cut to size, twenty-five per centum ad valorem.

## 159. Wood shavings; sawdust; excelsior; (except those of dye and scented woods); ten per centum ad valorem.

## 160. Shooks; staves; headings; hoops; bungs; ten per centum ad valorem.

## 161. Tuns, pipes, casks, and similar receptacles, whether empty or in use as containers of merchandise dutiable by weight or measure (except in those cases in which the classification of such containers is otherwise specifically provided for):

(a) Suitable for use as containers of liquids, twenty per centum ad valorem.

(b) Other, ten per centum ad valorem.

GROUP 2.—*Manufactures of wood.*

## 162. Manufactures of common wood, not otherwise provided for, whether finished, turned, painted, varnished, or not, but neither inlaid, veneered, carved, nor upholstered, nor covered nor lined with stuffs or leather; Vienna or bent-wood furniture; twenty-five per centum ad valorem.

## 163. Manufactures of fine wood, not otherwise provided for, whether turned, painted, varnished, or polished, or upholstered, covered, or lined with stuffs (except silk or leather), or not; manufactures of common wood, not otherwise provided for, veneered with fine wood, or upholstered, covered, or lined with stuffs (except silk or leather); thirty per centum ad valorem.

## 164. Manufactures of common or fine wood, not otherwise provided for, gilt, inlaid, veneered with metal, or ornamented with metal or carving, or upholstered, covered, or lined with silk or leather, thirty-five per centum ad valorem.

## 165. Barbers' and dentists' chairs, of whatever material, twenty-five per centum ad valorem.

## 166. Bowling alleys; billiard, pool, bagatelle, and similar tables; parts and appurtenances therefor, including balls of whatever material (except chalk and cloth); forty per centum ad valorem.

GROUP 3.—*Various.*

## 167. Charcoal; firewood; other vegetable fuels; gross weight; one hundred kilos, five cents.

## 168. Cork:

(a) Rough or in boards, five per centum ad valorem.

(b) In stoppers for receptacles, fifteen per centum ad valorem.

(c) In other articles, twenty-five per centum ad valorem.

## 169. Straw for manufacturing purposes; rushes; vegetable hair; genista; osiers; bamboo; broomcorn; rattan; reeds; piths; not otherwise provided for:

- (a) Crude, or not further advanced in manufacture than cut into straight lengths suitable for sticks for umbrellas, parasols, sun shades, whips, fishing rods, or walking canes, ten per centum ad valorem.
- (b) Manufactured into furniture, twenty-five per centum ad valorem.
- (c) Manufactured into articles not otherwise provided for, thirty-five per centum ad valorem.
- (d) Rattan, split or stripped, bleached or not, twenty per centum ad valorem.

# CLASS XI.—ANIMALS, AND ANIMAL PRODUCTS, AND WASTES.

## GROUP 1.—*Live animals, not otherwise provided for.*

- 170. Stallions; geldings; mares; mules; asses; each; ten dollars.  
*Provided*, That sucking foals, following their dams, shall be free of duty.
- 171. Bovine animals:
  - (a) Bulls; cows; oxen; each; two dollars.
  - (b) Sucking calves, each, one dollar.
- 172. Swine, per head, one dollar.
- 173. Sucking pigs, each, twenty-five cents.
- 174. Animals; fish; reptiles; insects; not otherwise provided for; fifteen per centum ad valorem.
- 175. Birds, including poultry, each ten cents.

## GROUP 2.—*Hides, skins, leather wares, intestines, and wastes.*

- 176. Hides and skins, raw, green, or dry, but not tanned, ten per centum ad valorem.
- 177. Hides and skins, tanned, with the wool or hair on; fur skins with the fur on, tanned or not; twenty-five per centum ad valorem.
- 178. Hides and skins, tanned, without the wool or hair, curried, dyed, or not:
  - (a) Cow, and hides not otherwise provided for, split or not, of the classes known as common sole, skirting, harness, or hydraulic leather; sheep skins (basils); boot and shoe findings of any of the same; ten per centum ad valorem.
  - (b) The same, of other classes; calf, goat kid, lamb, and similar skins; sheep skins finished in imitation of any of these; not having the artificial finishes enumerated under clause (c) of this paragraph; cow hide embossed in imitation of pigskin; boot and shoe findings of any of the same; fifteen per centum ad valorem.
  - (c) Hides and skins, not otherwise provided for; hides and skins enameled, gilt, bronzed, bleached, figured, engraved, or embossed (except as provided in clause (b) of this paragraph); chamois, vellum, and parchment leathers; boot and shoe findings of any of the same; twenty-five per centum ad valorem.

179. Gloves:
  - (a) Of kid skin, forty per centum ad valorem.
  - (b) Other, twenty-five per centum ad valorem.
180. Boots and shoes:
  - (a) Of cow hide, horse hide, sheep skin, and canvas, fifteen per centum ad valorem.
  - (b) Other; slippers; sandals; alpargatas; of whatever material (except silk); twenty-five per centum ad valorem.
  - (c) The same, of silk, fifty per centum ad valorem.
181. Saddlery and harness; parts therefor; not otherwise provided for:
  - (a) Draft harness and parts therefor, twenty per centum ad valorem.
  - (b) Other harness, saddlery, and harness makers' wares; parts therefor; manufactures of raw hide, not otherwise provided for; whips of whatever material; twenty-five per centum ad valorem.
182. Manufactures of leather, not otherwise provided for, thirty-five per centum ad valorem.
183. Bladders; integuments and intestines of animals; fish sounds; not otherwise provided for:
  - (a) Not further advanced in manufacture than dried, thirty per centum ad valorem.
  - (b) Further advanced, fifty per centum ad valorem.
184. Animal wastes and by-products not otherwise provided for:
  - (a) Unmanufactured, including any of the same ground or prepared as fertilizers or as food for animals, ten per centum ad valorem.
  - (b) Manufactured, or otherwise advanced in value or condition, twenty per centum ad valorem.

CLASS XII.—INSTRUMENTS, APPARATUS, MACHINERY, VEHICLES, AND BOATS.

GROUP 1.—*Musical instruments, watches, and clocks.*

185. Musical instruments; parts, appurtenances, and accessories therefor, including strings and wires; automatic devices for the production of music only; piano stools, metronomes, tuning hammers, tuning forks, pitch pipes, and similar articles for use in connection therewith; not otherwise provided for; twenty-five per centum ad valorem.
186. Instruments and machines combining other mechanical operations with the production of music, such as slot machines of that character; phonographs, gramophones, graphophones, and similar apparatus; kinetoscopes, biographs, cinematographs, magic lanterns, and similar picture-projecting devices, not otherwise provided for; parts, appurtenances, and accessories therefor; thirty-five per centum ad valorem.
187. Clocks, chronometers, watches, cyclometers, pedometers, odometers, and similar devices; cases, crystals, movements, parts, and accessories therefor; not otherwise provided for; twenty-five per centum ad valorem.

GROUP 2.—*Apparatus and machinery.*

188. Typewriters, mimeographs, Roneos, and other writing, duplicating, and manifolding machines and devices; adding machines, comtographs, and other computing apparatus; fare registers; detached parts therefor, including ribbons, pads, stencil sheets, mimeograph silks, and similar accessories therefor; stamp pads; fifteen per centum ad valorem.
189. Cash registers; detached parts therefor; twenty-five per centum ad valorem.
190. Sewing machines; detached parts therefor (except needles); fifteen per centum ad valorem.
191. Automatic slot machines, not otherwise provided for; detached parts therefor; subject to the provisions of Sec. six of this act; thirty-five per centum ad valorem.
192. Machinery and apparatus for weighing; detached parts therefor; not otherwise provided for; twenty per centum ad valorem.
193. Electric and electro-technical machinery, apparatus, and appliances:
  - (a) Dynamos, generators, generating sets, alternators, motors, and similar machinery, not otherwise provided for; transformers and storage batteries; switch boards and switches; arc lamps, telephone and telegraph instruments; fans, buzzers, and annunciators; ammeters, voltmeters, wattmeters, and similar measuring apparatus; dry and wet batteries; detached parts therefor; and articles used exclusively in the installation thereof; insulators, and insulating compounds and materials used exclusively for electrical purposes; carbon; incandescent bulbs and tubes; ten per centum ad valorem.
  - (b) Cooking and heating apparatus and utensils; chandeliers; desk and table lamps; flatirons; soldering and curling irons; thermo-cauteries and cauterizing instruments; surgical, dental, and therapeutic appliances, including so-called electric belts; X-ray machines; vibratory apparatus; electro-plating outfits; cigar lighters; other instruments, implements, utensils, and articles used in connection with, for, or by the application or production of electro-technical, thermo-electric, galvanic, or galvanomagnetic force; detached parts therefor; not otherwise provided for; twenty per centum ad valorem.
194. Machinery and apparatus:
  - (a) Of iron, steel, or wood, for use in the crushing, handling, or conveying of sugar cane or its products in or around sugar mills; detached parts therefor; thirty per centum ad valorem.
  - (b) Engines, tenders, motors, steam boilers, pumps, and machinery; diving suits; common tools, implements, and apparatus; detached parts therefor; not otherwise provided for; shafting and gearing; of iron, steel, or wood; fifteen per centum ad valorem.
  - (c) The same, of other materials; emery cloth; twenty per centum ad valorem.

195. Machine belting of whatever material; ten per centum ad valorem.
196. Fine tools, implements, and instruments, of whatever material, used in the arts, trades, and professions, such as measuring instruments, micrometric gauges, mathematical and drawing instruments, manicure instruments (not pocket cutlery), watchmakers', jewelers', surgeons', dentists', engravers', carvers', glass cutting, and similar tools, instruments, and implements; detached parts therefor; not otherwise provided for, twenty per centum ad valorem.

GROUP 3.—*Vehicles.*

197. Wagons and carts for transporting merchandise; warehouse trucks; hand carts and wheelbarrows; detached parts therefor, not otherwise provided for; fifteen per centum ad valorem.
198. Automobiles.
  - (a) For the transportation of merchandise, fifteen per centum ad valorem.
  - (b) Other, twenty per centum ad valorem.
  - (c) Detached parts and accessories for automobiles, including tires, lamps, and horns, twenty-five per centum ad valorem.
199. Bicycles, velocipedes, and motor cycles; detached parts and accessories therefor, including tires and lamps; twenty per centum ad valorem.
200. Vehicles for use on railways and tramways, and detached parts thereof:
  - (a) For public or common carriers, ten per centum ad valorem.
  - (b) Other, thirty per centum ad valorem.
201. Other wheeled vehicles, including perambulators; aerial machines; balloons; detached parts therefor, not otherwise provided for; twenty per centum ad valorem.
202. Detached wooden parts for any of the articles classified under paragraph one hundred and ninety-seven or paragraph two hundred and one.
  - (a) Unfinished, fifteen per centum ad valorem.
  - (b) Finished, twenty per centum ad valorem.

GROUP 4.—*Boats and other water craft.*

203. Boats, launches, lighters, and other water craft, set up or knocked down, imported into the Philippine Islands; cost of repairs made in foreign countries to vessels, or to parts thereof, documented for the Philippine coastwise trade or plying exclusively in Philippine waters, and for which repairs adequate facilities are afforded in the Philippine Islands, fifty per centum ad valorem.

*Provided*, That upon proof, satisfactory to the collector of customs, that adequate facilities are not afforded in the Philippine Islands for such repairs, the same shall be subject to the provisions of paragraph three hundred and fifty-one of this act; and

*Provided further*, That if the owner or master of such vessel shall furnish evidence, satisfactory to the collector of customs, that such vessel, while in the regular course of her voyage, was compelled by stress of weather or other casualty to put into a foreign port or place and make such repairs to secure the safety of the vessel or to enable her to return to the Philippine Islands, such duty shall not be imposed; and

*Provided further*, That furnishings, stores, and supplies not otherwise provided for, purchased abroad and imported in such vessels, shall be dutiable under the corresponding paragraphs of this act.

NOTE.—The expression “imported into the Philippine Islands” shall be held to mean “brought into the jurisdictional waters of the Philippine Islands in or on another vessel, or towed therein by another vessel (except when becalmed or disabled at sea), as distinguished from coming into said islands under the craft’s own steam, sail, or other motive power.”

### CLASS XIII.—ALIMENTARY SUBSTANCES.

#### GROUP I.—*Poultry, meats, soups, and fish.*

204. Poultry; game; not otherwise provided for; dressed or not; gross weight, one hundred kilos, four dollars.
205. Meat, fresh, not otherwise provided for, gross weight, one hundred kilos, one dollar.
206. Meat; sausage casings; salted or in brine; gross weight, one hundred kilos, two dollars and fifty cents.
207. Hams; bacon; other meats and sausages; dry, cured, or smoked; not preserved in cans; including weight of immediate containers, one hundred kilos, four dollars and fifty cents.  
*Provided*, That sausages classified under this paragraph may be imported in any kind of package exceeding in weight ten kilos each; and  
*Provided further*, That salt used for the packing of any article classified under this paragraph shall be dutiable under clause (c) of paragraph seventy-four.
208. Lard; imitations thereof; gross weight, one hundred kilos, two dollars and fifty cents.
209. Canned or potted meats, such as beef, veal, mutton, lamb, pork, ham, and bacon, plainly prepared and simply preserved, not otherwise provided for; common preparations thereof, with or without vegetables or other simple ingredients, such as Irish stew, corned beef hash, Chili-con-carne, hog and hominy, dry chipped beef, and the like, fifteen per centum ad valorem.
210. Internal parts of animals, such as tongue, liver, and tripe; rabbits; poultry; ordinary preparations thereof; canned or potted; sausages, not otherwise provided for, twenty per centum ad valorem.
211. Canned or potted game; paté de foie gras; deviled ham, meats or game, and preparations thereof; mince-meat; meat patés; jellied lambs’ and sheeps’ tongues; boneless pigs’ feet; sweet

- bread; brains; similar products of delicatessen class; not otherwise provided for, twenty-five per centum ad valorem.
212. Canned or potted soups and broths; clam chowder; fifteen per centum ad valorem.
213. Meat extracts in any form; meat juice and soup tablets; condensed or concentrated soup preparations, dry or in paste, twenty-five per centum ad valorem.
214. Salted or dried codfish, gross weight, one hundred kilos, one dollar and sixty cents.
215. Fish, in cans, glass, or jars:
- (a) Cod, herring, mullet, haddock, salmon, and mackerel, plainly prepared and simply preserved; sardines in oil or tomato sauce, fifteen per centum ad valorem.  
otherwise provided for, twenty per centum ad valorem.
  - (c) Fish, shell fish, sea food, and preparations thereof, such as anchovies, merluza, angulas, awabi, sardines not otherwise provided for, lampreys, whiting, turtle, fish roe, cels in jelly, sharks' fins in any form, shrimp, bloater, and fish pastes and butters; similar products of delicatessen class, twenty-five per centum ad valorem.
216. Fish, not otherwise provided for:
- (a) Fresh, with only the salt indispensable for preservation, gross weight, one hundred kilos, two dollars and ninety cents.
  - (b) Dried, salted, smoked, or pickled, in bulk; gross weight, one hundred kilos, two dollars and twenty-five cents.
217. Oysters, clams, and shell fish, in bulk, not otherwise provided for; fresh oysters in cans; gross weight; one hundred kilos, five dollars.

GROUP 2.—*Grains, seeds, forage, cereals, and preparations thereof.*

218. Rice, gross weight (until May first, nineteen hundred and ten):
- (a) Unhusked, one hundred kilos, sixty cents.
  - (b) Husked, one hundred kilos, one dollar.
  - (c) Flour, one hundred kilos, two dollars.
- On and after May first, nineteen hundred and ten:
- (a) Unhusked, one hundred kilos, eighty cents.
  - (b) Husked, one hundred kilos, one dollar and twenty cents.
  - (c) Flour, one hundred kilos, two dollars.

*Provided*, That the Governor-General, by and with the advice and consent of the Philippine Commission, may, in his discretion, continue in force the rates of duty first prescribed in this paragraph until, in his judgment, conditions in the Philippine Islands may warrant the imposition of the higher rates herein prescribed; and

*Provided further*, That the Governor-General, by and with the advice and consent of the Philippine Commission, may suspend all duties upon rice, or the duties upon rice for consumption in particular localities, to be designated by him, whenever and for such period as, in his judgment, local conditions require; in which event, rice admitted free by virtue of his order shall be distributed under governmental supervision, or in accordance with such regulations as he may prescribe.

219. Wheat, rye, and barley, gross weight:
  - (a) In grain, one hundred kilos, twenty-five cents.
  - (b) In flour, one hundred kilos, forty-seven cents.
220. Corn (maize), oats, and millet; cereals and grains not otherwise provided for; gross weight:
  - (a) In grain, one hundred kilos, seventeen cents.
  - (b) In meal or flour, not otherwise provided for, one hundred kilos, eighty-three cents.
221. Cereals prepared for table use, such as oatmeal, cornmeal, cracked wheat, cornstarch, and similar preparations, not otherwise provided for, ten per centum ad valorem.
222. Malted milk, infants' foods; similar preparations; fifteen per centum ad valorem.
223. Bread, biscuits, crackers and wafers, of flour of cereals or pulse; including weight of immediate containers:
  - (a) Unsweetened, one hundred kilos, three dollars.
  - (b) Sweetened, one hundred kilos, five dollars.
224. Cakes and puddings, twenty-five per centum ad valorem.
225. Vermicelli; macaroni; pastes for soup, not otherwise provided for; including weight of immediate containers; one hundred kilos, two dollars and fifty cents.
226. Birds' nests, edible, thirty per centum ad valorem.
227. Seeds, not otherwise provided for, gross weight, one hundred kilos, one dollar.
228. Hay; bran; forage; straw, not otherwise provided for; seeds and unhusked grains, cracked, or otherwise prepared for animal food; oil cake; five per centum ad valorem.

GROUP 3.—*Pulse, vegetables, fruits, and nuts.*

229. Dried beans, pease, and other pulse:
  - (a) In bulk, gross weight, one hundred kilos, eighty cents.
  - (b) In small or retail packages, including weight of immediate containers, one hundred kilos, two dollars and sixty-five cents.
  - (c) In flour, gross weight, one hundred kilos, one dollar and fifty cents.
230. Vegetables fresh (except onions and Irish potatoes), gross weight, one hundred kilos, one dollar.
231. Vegetables, dried or dessicated, not otherwise provided for:
  - (a) In bulk, gross weight, one hundred kilos, one dollar and thirty cents.
  - (b) In small or retail packages, including weight of immediate containers, one hundred kilos, two dollars and twenty-five cents.
232. Vegetables, preserved, not otherwise provided for:
  - (a) In bulk, gross weight, one hundred kilos, one dollar.
  - (b) In small or retail packages, including weight of immediate containers; one hundred kilos, one dollar and fifty cents.

*Provided*, That no article classified under clause (b) of this paragraph, shall pay a less rate of duty than fifteen per centum ad valorem.
233. Vegetables, pickled:
  - (a) In bulk, gross weight, one hundred kilos, one dollar and fifty cents.



- (b) In small or retail packages, including weight of immediate containers, kilo, three cents.

*Provided*, That no article classified under clause (b) of this paragraph shall pay a less rate of duty than fifteen per centum ad valorem.

234. Fruits, fresh, gross weight, one hundred kilos, one dollar and twenty-five cents.

235. Fruits, dried:

- (a) In bulk, gross weight, one hundred kilos, one dollar and fifty cents.

- (b) In small or retail packages, including weight of immediate containers, one hundred kilos, two dollars and fifty cents.

*Provided*, That no article classified under clause (b) of this paragraph shall pay a less rate of duty than fifteen per centum ad valorem.

236. Fruits, preserved, not otherwise provided for:

- (a) In bulk, gross weight, one hundred kilos, one dollar and fifty cents.

- (b) In small or retail packages, including weight of immediate containers, one hundred kilos, two dollars.

*Provided*, That no article classified under clause (b) of this paragraph shall pay a less rate of duty than fifteen per centum ad valorem.

237. Fruits, in jellies, jams, marmalades, butters, and similar preparations; fruit pulp; twenty per centum ad valorem.

238. Fruits, brandied, or similarly preserved; fruits conserved or crystallized; twenty-five per centum ad valorem.

239. Nuts; nut products; not otherwise provided for: twenty-five per centum ad valorem.

GROUP 4.—*Sugar, molasses, glucose, and confectionery.*

240. Sugar:

- (a) Raw, gross weight, one hundred kilos, three dollars and seventy cents.

- (b) Refined, including weight of immediate containers, one hundred kilos, four dollars and twenty cents.

241. Molasses and sirups, not otherwise provided for; honey:

- (a) In bulk, gross weight, one hundred kilos, two dollars.

- (b) In small or retail packages, including weight of immediate containers, one hundred kilos, three dollars.

242. Glucose, gross weight, one hundred kilos, one dollar and sixty cents.

243. Saccharine, including weight of immediate containers, kilo, two dollars.

244. Candies; confectionery; sweetmeats; chewing gum; not otherwise provided for: twenty-five per centum ad valorem.

GROUP 5.—*Coffee, tea, cacao, spices, sauces, condiments, and flavoring extracts.*

- 245 Coffee:

- (a) Unroasted, gross weight, one hundred kilos, five dollars and thirty cents.

- (b) Roasted, ground or not, gross weight, one hundred kilos, seven dollars.
- (c) In packages weighing each less than three kilos, including weight of immediate containers, one hundred kilos, nine dollars.
- 246. Chicory, gross weight, one hundred kilos, four dollars and twenty cents.
- 247. Tea, including weight of immediate containers, kilo, fifteen cents.
- 248. Cacao:
  - (a) Unground, gross weight, one hundred kilos, seven dollars and twenty cents.
  - (b) Other; cacao butter; including weight of immediate containers; one hundred kilos, twelve dollars and fifty cents.  
*Provided, That no article classified under clause (b) of this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.*
- 249. Chocolate, including weight of immediate containers:
  - (a) In forms or lumps for manufacturing purposes, one hundred kilos, ten dollars.
  - (b) In cakes or powder, kilo, fifteen cents.  
*Provided, That no article classified under clause (b) of this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.*
- 250. Cinnamon, cloves, allspice, and mace, including weight of immediate containers:
  - (a) Underground, one hundred kilos, eight dollars.
  - (b) Ground, one hundred kilos, ten dollars.
- 251. Nutmegs, including weight of immediate containers:
  - (a) Unhusked, kilo, three cents.
  - (b) Husked, kilo, five cents.
  - (c) Ground, kilo, eight cents.
- 252. Pepper, white or black; pod peppers, dried; including weight of immediate containers:
  - (a) Whole, one hundred kilos, two dollars and twenty cents.
  - (b) Ground, kilo, eight cents.
- 253. Mustard; horse-radish; including weight of immediate containers:
  - (a) Unground, kilo, two cents.
  - (b) Ground, kilo, six cents.
  - (c) In paste, kilo, ten cents.
- 254. Saffron, including weight of immediate containers, kilo, four dollars.
- 255. Spices, not otherwise provided for, including weight of immediate containers:
  - (a) Unground, one hundred kilos, eight dollars.
  - (b) Ground; curry powder; one hundred kilos, ten dollars.  
*Provided, That no article classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.*
- 256. Sauces for table use, not otherwise provided for, such as tomato, caper, tobasco, Worcestershire, catsup, and like preparations, twenty-five per centum ad valorem.
- 257. Vinegar:
  - (a) In receptacles containing each more than two liters, liter, two cents.
  - (b) In other receptacles, liter, three cents.

258. Flavoring extracts, compounds, and sirups; including weight of immediate containers:

- (a) Without alcohol or containing not to exceed fourteen per centum of alcohol, kilo, twenty-five cents.
- (b) Containing more than fourteen per centum of alcohol, kilo, thirty-five cents.

*Provided*, That any article, otherwise subject to classification under this clause, containing more than twenty-four per centum of alcohol shall be classified under paragraph two hundred and sixty-four.

259. Vanilla beans, including weight of immediate containers, two dollars and fifty cents.

GROUP 6.—*Spirits, wines, malt, and other beverages.*

NOTE.—For the purpose of assessment under those paragraphs in which the proof liter is the basis, each and every gauge or wine liter of measurement shall be counted as at least one proof liter. All imitations of whisky, rum, gin, brandy, spirits, or wines, imported by or under any names whatsoever shall be subjected to the highest rate of duty provided for the genuine articles respectively intended to be represented, with a surtax of fifty per centum.

260. Alcohol, liter, twenty-five cents.

261. Whisky; rum; gin; brandy; other spirits; not otherwise provided for; proof liter, fifty cents.

262. Blackberry and ginger brandy, proof liter, thirty cents.

263. Cocktails, liqueurs, cordials, and other compounded spiritous beverages and bitters, not otherwise provided for, proof liter, sixty-five cents.

264. Wines, sparkling, liter, one dollar.

265. Still wines; sake, containing fourteen per centum or less of alcohol:

- (a) In receptacles containing each more than two liters, liter, two cents.
- (b) In receptacles containing each two liters or less, liter, seven and one-half cents.

*Provided*, That no article classified under this paragraph shall pay a less rate of duty than forty per centum ad valorem.

266. Still wines; sake; containing more than fourteen per centum of alcohol:

- (a) In receptacles containing each more than two liters, liter, fifteen cents.
- (b) In receptacles containing each two liters or less, liter, twenty-five cents.

*Provided*, That no article classified under this paragraph shall pay a less rate of duty than fifty per centum ad valorem; and

*Provided further*, That any of such articles containing more than twenty-four per centum of alcohol shall be classified under paragraph two hundred and sixty-four.

267. Malt beverages; ciders:

- (a) In receptacles containing each more than two liters, hectol., two dollars and twenty-five cents.
- (b) In other receptacles, hectol., four dollars and ninety cents.

268. Sweetened, flavored, or aerated waters; natural mineral waters, aerated or not; ginger ale; root beer; unfermented fruit juice; non-alcoholic beverages, not otherwise provided for; hectol., one dollar and fifty cents.
269. Fruit juice, pure or with sufficient sugar to preserve it, without alcohol or containing not more than four per centum of alcohol, liter, five cents.

GROUP 7.—*Various.*

270. Milks and creams, pure, or with sufficient sugar to preserve them, ten per centum ad valorem.
271. Milks and creams, compounded with other substances; milk powders and tablets; not otherwise provided for; twenty per centum ad valorem.
272. Eggs, not otherwise provided for:
  - (a) Fresh or preserved, in natural form, gross weight, one hundred kilos, one dollar.
  - (b) Egg powders; other preparations of eggs; not otherwise provided for; twenty-five per centum ad valorem.
273. Cheese of all kinds and substitutes therefor, fifteen per centum ad valorem.
274. Butter, including weight of immediate containers, kilo, six cents.
275. Oleomargarine; butterine; ghee; imitations of butter; including weight of immediate containers, kilo, eight cents.
276. Articles and products edible by mankind, not otherwise provided for:
  - (a) Crude and in natural state, ten per centum ad valorem.
  - (b) Prepared, preserved, or advanced in value or condition by any process or manufacture, twenty per centum ad valorem.

CLASS XIV.—MISCELLANEOUS.

277. Fans, of all kinds, thirty-five per centum ad valorem.
278. Pens, not otherwise provided for; needles (except surgical needles); common and safety pins; hooks and eyes; button rings and fasteners; crochet hooks; hairpins; of common metals (except those covered or coated with gold or silver); twenty-five per centum ad valorem.
279. Trinkets and ornaments of all kinds (except those of gold or silver, or of gold or silver plate, or in which the component material of chief value is amber, jet, jade, tortoise shell, coral, ivory, meerschaum, or mother-of-pearl), including weight of immediate containers, kilo, one dollar and twenty-five cents: *Provided*, That no article classified under this paragraph shall pay a less rate of duty than thirty per centum ad valorem.
280. Amber; jet; tortoise shell; coral; ivory; meerschaum; mother-of-pearl:
  - (a) Unwrought; cut for settings or pierced for beads; fifteen per centum ad valorem.
  - (b) Wrought, not otherwise provided for, thirty-five per centum ad valorem.

281. Horn; bone; whalebone; celluloid; imitations thereof, or of any of the substances enumerated in paragraph two hundred and eighty-one; including weight of immediate containers:
- (a) Unwrought, kilo, thirty cents.
  - (b) Wrought, not otherwise provided for, kilo, one dollar and twenty-five cents.
- Provided*, That no article classified under clause (b) of this paragraph shall pay a less rate of duty than thirty per centum ad valorem.
282. Artificial teeth, with plates or not; artificial eyes; artificial limbs and members; similar articles for the alleviation of the inconveniences resulting from physical defects; ten per centum ad valorem.
283. Buttons, including weight of immediate containers:
- (a) Of mother-of-pearl, kilo, one dollar and thirty cents.
  - (b) Of bone, porcelain, composition, wood, steel, iron, or similar materials, kilo, thirty cents.
  - (c) Of other materials (except gold, silver or platinum, or gold or silver plate), kilo, fifty cents.
- Provided*, That no article classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.
284. Shells, not otherwise provided for:
- (a) Not further advanced in condition than polished, ten per centum ad valorem.
  - (b) Further advanced; manufactures in which shells, not otherwise provided for, are the component material of chief value; twenty-five per centum ad valorem.
285. Sponges, natural, including hexactinellida and loofah:
- (a) Not further advanced in condition than washed or bleached, twenty-five per centum ad valorem.
  - (b) Further advanced; manufactures in which sponge or loofah is the component material of chief value; forty per centum ad valorem.
286. Felt or textiles prepared or coated with tar, pitch, or similar substances; rubberoid; similar materials; for roofing, sheathing, and structural purposes; gross weight, one hundred kilos, ninety cents.
287. Oilcloth (except of silk); linoleum; corticine:
- (a) In the piece, fifteen per centum ad valorem.
  - (b) Made up into articles, twenty-five per centum ad valorem.
288. Tool bags, chests, and cases; trunks; valises; suit cases; traveling bags; telescopes; hat boxes; and similar receptacles for personal effects; shawl straps; of whatever material: twenty-five per centum ad valorem.
289. Stuffed or mounted birds or animals, not otherwise provided for, twenty per centum ad valorem.
290. Feathers for ornaments; stuffed birds or animals or parts thereof for use on wearing apparel or for toilet purposes, natural, finished, or manufactured, sixty per centum ad valorem.
291. Feathers and downs, not otherwise provided for:
- (a) Not further advanced in condition than cleaned, twenty per centum ad valorem.

- (b) Further advanced; manufactures in which feathers or downs are the component material of chief value; forty per centum ad valorem.
292. Artificial flowers, buds, pistils, leaves, fruits, seeds, and moss; other parts of artificial fruits and flowers; of whatever material; fifty per centum ad valorem.
293. Caoutchouc and gutta-percha:
- (a) Crude; rubber, in sheets, sheeting, or packing, even with cloth or wire insertions; gaskets and washers; ten per centum ad valorem.
  - (b) Rubber, soft, in articles not otherwise provided for, twenty-five per centum ad valorem.
  - (c) Rubber, hard, in articles not otherwise provided for, thirty per centum ad valorem.
294. Hose and flexible tubing, of whatever dimensions or materials, fifteen per centum ad valorem.
295. Reservoir pens; parts and points therefor; of whatever material; twenty-five per centum ad valorem.
296. Games and toys, including face masks, paper hats and canes, artificial Christmas trees, Christmas-tree decorations, toy carts and other small vehicles for children's use not otherwise provided for; diminutive articles for use as toys, not adapted for practical purposes; including weight of immediate containers, kilo, ten cents.
- Provided*, That no article of gold, silver, or platinum, or of gold or silver plate, or of tortoise shell, coral, ivory, or mother-of-pearl, shall be classified under this paragraph; and
- Provided further*, That no article classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.
297. Golf sticks; polo mallets; tennis rackets; baseball and cricket bats; balls of all kinds for use in the sports (except bowling, billiard, pool, and bagatelle balls); fencing masks and foils; gymnasium apparatus; croquet sets, and parts therefor; twenty-five per centum ad valorem.
298. Umbrellas and parasols:
- (a) Covered with paper, each, eight cents.
  - (b) Covered with silk, each, fifty cents.
  - (c) Covered with other stuffs, each, twenty cents.
  - (d) Umbrella frames, uncovered, mounted on sticks, forty per centum ad valorem.
- Provided*, That no article classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.
299. Hats; bonnets; crowns therefor; of straw, chip, palm leaf, grass, rattan, osiers, and analogous materials:
- (a) Complete, not trimmed, each, thirteen cents.
  - (b) The same, trimmed, each, twenty-two cents.
  - (c) Crowns for, each, eleven cents.
- Provided*, That no article classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.

300. The same, of other materials:

- (a) Complete, not trimmed, each, twelve cents.
- (b) The same, trimmed, each, twenty cents.
- (c) Crowns for, each, eleven cents.

*Provided*, That no article classified under this paragraph shall pay a less rate of duty than twenty-five per centum ad valorem.

301. Caps; fezzes; turbans; headgear not otherwise provided for; thirty per centum ad valorem.

302. Cameras and parts therefor; photographic equipment and articles for use in photography, not otherwise provided for, such as lenses, tripods, photographic plates and films, film packs and kits, plate holders and frames, developing lights, baths, and trays; twenty per centum ad valorem.

303. Appliances and apparatus, parts and cases therefor and accessories thereto, not otherwise provided for, for mathematical, optical, astronomical, surgical, geodetical, and other scientific purposes, such as thermometers, barometers, alcoholometers, salmometers, hydrometers, vacuometers, radiometers, appliances for sight testing, microtomes, telescopes, microscopes and their slide glasses, stethoscopes, theodolites, transits, sextants, quadrants, compasses, and the like, twenty-five per centum ad valorem.

304. Tobacco:

- (a) Wrapper tobacco; filler tobacco, when mixed or packed with more than fifteen per centum of wrapper tobacco; leaf tobacco, the product of two or more countries or dependencies, mixed or packed together; unstemmed, kilo, four dollars and eighty cents.
- (b) The same, stemmed, kilo, five dollars and fifty cents.
- (c) Filler tobacco, not otherwise provided for, unstemmed, kilo, seventy-seven cents.
- (d) The same, stemmed, kilo, one dollar and two cents.
- (e) Cigars, cigarettes, cheroots; paper cigars and cigarettes, including wrappers; kilo, nine dollars and ninety cents and twenty-five per centum ad valorem.
- (f) Other tobacco, manufactured or unmanufactured, not otherwise provided for, kilo, one dollar and twenty cents.

NOTE.—The term “wrapper tobacco,” as used in this act, shall be taken to mean that quality of leaf tobacco which is suitable for cigar wrappers, and the term “filler tobacco” shall be taken to mean all other leaf tobacco.

305. Wastes, not otherwise provided for, ten per centum ad valorem.

306. Materials, substances, and articles, not otherwise provided for:

- (a) Not advanced in value or condition by any process or manufacture, ten per centum ad valorem.
- (b) Further advanced, but not manufactured into articles, fifteen per centum ad valorem.
- (c) Manufactured into articles, twenty-five per centum ad valorem.

307. Cost of repairs upon articles of easy identification (except those provided for in paragraph two hundred and three), exported from the Philippine Islands and reimported therein, twenty-five per centum ad valorem.

*Provided*, That any such article, exclusive of the repairs thereon, shall be free of duty when reimported, upon the compliance with the regulations of the Insular collector of customs governing such exportations and reimportations; otherwise, the terms of section twelve shall apply.

#### FREE LIST.

SEC. 12. That the following articles shall be free of duty upon importation thereof into the Philippine Islands:

308. Trees; shoots; plants; moss; live.
309. Ores, and scoriae resulting from the smelting thereof; filings, cuttings, and other wastes, of common metals, resulting from manufacture, and fit only for resmelting; scrap iron, copper, brass, tin, zinc, and lead, and combinations thereof; bell metal; copper regulus; copper matte; cast or malleable iron in pigs; soft or wrought iron in ingots; steel in ingots; tin, lead, zinc, nickel, and aluminum, in pigs, lumps, or ingots; Muntz metal.
310. Articles, such as anchors, binnacles, propellers, and the like, the character of which, as imported, prevents their use for other than the construction, equipment, or repair of vessels; life preservers and life buoys.
311. Oakum.
312. Raw cotton.
313. Vegetable fibers, raw or hackled, not otherwise provided for.
314. Bristles; animal hair and wool; not further advanced in condition than washed.
315. Paper pulp and paper stock.
316. Samples of the kind, in such quantity, and of such dimensions or construction as to render them unsalable or of no appreciable commercial value; models not adapted for practical use.
317. Onions; Irish potatoes; in natural state.
318. Gold; silver; platinum; in bars, sheets, pieces, dust, scrap, or in broken-up jewelry or table service.
319. Hops and malt.
320. Coins and currency of national issue; executed checks, drafts, bills of exchange and similar commercial documents.
321. Natural manures.
322. Cinchona bark; sulphate and bisulphate of quinine; alkaloids and salts of cinchona bark; in whatever form.
323. Telegraph cables, of the class known as submarine.
324. Vaccines and serums.
325. Ice.
326. Hand paintings in oil, water color, or pastel; pen and ink drawings: for use as works of art, and not as a decoration of merchandise, nor for use in manufacture or the industrial arts and sciences; photographs, paintings, crayons, and other pictorial representations of actual persons, either living or deceased.
327. Lithographs, posters, calendars, and signs, framed (when the frame bears sufficient advertising matter to render it of no commercial value) or not; pamphlets, booklets, and folders;



for advertising purposes only, and having no commercial value.

NOTE.—Store, office, and business signs, *i. e.*, those for advertising local business houses, firms, offices, associations, corporations, trades or professions, shall not be classified under this paragraph.

328. Magazines, reviews, newspapers, and like published periodicals; bibles and extracts therefrom; hymnals and hymns for religious uses; books and music in raised print, used exclusively by the blind; text-books prescribed for use in any school in the Philippine Islands: *Provided*, That complete books published in parts in periodical form shall not be classified under this paragraph.
329. Public documents issued by foreign governments; correspondence, manuscripts and typewritten documents; not prohibited by section six of this act; collections of stamps of national issue, used or unused.
330. Medals, badges, cups, and other small articles actually bestowed as trophies or prizes, or those received or accepted as honorary distinctions.
331. Pipe organs imported for the bona fide use of and by the order of any society incorporated or established for religious or educational purposes, or expressly for presentation thereto; *Provided*, That the terms of this paragraph shall be retroactive and of full force and effect from and after January 1, 1909, anything in this act to the contrary notwithstanding; and *provided further*, That any duty paid upon any pipe organ so imported, since said date, shall be subject to refund.

#### FREE SUBJECT TO EXPRESS CONDITIONS.

SEC. 13. That the following articles shall be free of duty upon the importation thereof into the Philippine Islands upon compliance with the formalities prescribed in each paragraph:

332. Eggs and cocoons of the silk worm; subject to exclusion if diseased or for other cause.
333. Breeding animals of a recognized breed, duly registered in the book of record established for that breed: *Provided*, That certificate of such record, and pedigree of such animal, duly authenticated by the proper custodian of such book or record, shall be produced and submitted to the collector of customs, together with affidavit of the owner or importer, that such animal is the identical animal described in said certificate of record and pedigree.
334. Carabao, and other bovine work animals; mules; until such time as the governor-general shall certify that conditions in the Philippine Islands warrant the imposition of duty thereon in accordance with the rates prescribed in group one of Class XI of this act.
335. Commercial samples, the value of any single importation of which does not exceed five thousand dollars, upon the filing of a bond in an amount equal to double the ascertained duties thereon, with sureties satisfactory to the collector of customs,

conditioned for the exportation of said samples within six months from the date of their importation, or in default thereof, the payment of the corresponding duties thereon. If the value of any single consignment of such commercial samples exceeds five thousand dollars, the importer thereof may select any portion of same not exceeding in value five thousand dollars, for entry under the provisions of this paragraph, and the remainder of the consignment may be entered in bond, or for consumption as the importer shall elect.

336. Regalia; gems; statuary; specimens or casts of sculptures; imported for the bona fide use of and by the order of any society incorporated or established solely for religious, philosophical, educational, scientific, or literary purposes, or for the encouragement of the fine arts, or for the use of and by the order of any college, academy, school, or seminary of learning, or of any public library; not for barter, sale, or hire: *Provided*, That the term "regalia" shall be held to include only such insignia of rank or office, or emblems, as may be worn upon the person or borne in the hand during public exercises of the society or institution, and shall not include articles of furniture, fixtures, or ordinary wearing apparel, nor personal property of individuals.
337. Works of art, including pictorial paintings on glass (except stained windows or window glass), imported expressly for presentation to a governmental institution, or to any municipal or provincial corporation, or to any incorporated or established religious society, college, or other public institution.
338. Supplies and materials imported by, or for the use of, the United States Government, or the government of the Philippine Islands, or any of their subordinate branches: *Provided*, That title shall have passed to one of said governments before such supplies are released from customs custody, and *Provided further*, That any article (except those enumerated in paragraph two hundred and eighteen), which would otherwise be classified under this paragraph, shall, if imported for sale to private or corporate persons, be dutiable under the corresponding paragraph of this act.
339. Wearing apparel, articles of personal adornment, toilet articles, books, portable tools and instruments, theatrical costumes, and similar personal effects, accompanying travelers or tourists, in their baggage, or arriving within a reasonable time, in the discretion of the collector of customs, before or after the owners, in use of, and necessary and appropriate for the wear or use of such persons according to their profession or position, for the immediate purposes of their journey and their present comfort and convenience: *Provided*, That this exemption shall not be held to apply to merchandise or articles intended for other persons or for barter or sale; and *Provided further*, That the collector of customs may, in his discretion, require a bond for the exportation of, or the payment of duties upon, articles classified under this paragraph, within the time and in the manner prescribed by paragraph three hundred and forty.

340. Vehicles, horses, harness, bed and table linen, table service, furniture, musical instruments, and personal effects of like character, owned and imported by travelers or tourists for their convenience and comfort; upon identification and the giving of a bond with sureties satisfactory to the collector of customs in an amount equal to double the estimated duties thereon, conditioned for the exportation thereof, or payment of the corresponding duties thereon, within four months from the date of entry: *Provided*, That the collector of customs may extend the time for exportation or payment of duties for a term not exceeding three months from the expiration of the original period.
341. Professional instruments and implements: tools of trade, occupation, or employment; wearing apparel; domestic animals; personal and household effects, including those of the kind and class provided for under paragraphs three hundred and thirty-nine and three hundred and forty, belonging to persons coming to settle in the Philippine Islands, in quantities and of the class suitable to the profession, rank, or position of the person importing them, for their own use and not for barter or sale, accompanying such persons, or arriving within a reasonable time, in the discretion of the collector of customs, before or after the arrival of their owners; upon the production of evidence satisfactory to the collector of customs that such persons are actually coming to settle in the Philippine Islands, that the articles are brought from their former place of abode, that change of residence is bona fide, and that the privilege of free entry under this paragraph has never been previously granted to them:  
*Provided*, That neither merchandise of any kind, nor machinery or other articles for use in manufacture shall be classified under this paragraph; and  
*Provided further*, That officers and employees of the United States Government or of the government of the Philippine Islands, or religious missionaries taking station in the islands, shall be considered as "coming to settle" for the purposes of this paragraph.
342. Vehicles; animals, birds, insects, and fish; portable theaters; circus and theatrical equipment, including sceneries, properties, and apparel; devices for projecting pictures and parts and appurtenances therefor; panoramas, wax figures, and similar objects; for public entertainment; upon identification and the giving of a bond with sureties satisfactory to the collector of customs in an amount equal to double the estimated duties thereon, conditioned for the exportation thereof, or payment of the corresponding duties thereon within the time and in the manner prescribed by paragraph three hundred and forty.
343. Personal effects, not merchandise, of residents of the Philippine Islands dying in foreign countries; upon identification as such, satisfactory to the collector of customs.
344. Works of fine art for public museums and galleries, or for art schools; models, archaeological and numismatic objects, specimens and collections of mineralogy, botany, zoology,

and ethnology, including skeletons, fossils, and other anatomical specimens for schools, academies, public museums, and corporations and societies organized for scientific or artistic purposes; on proof, satisfactory to the collector of customs, of their destination.

345. Official consular supplies, consigned by a foreign government of which the consignee is the consular representative in the Philippine Islands, to him as such official, in an amount and of the kind and class allowed free entry by said foreign government when consigned by the Government of the United States of America to its consular representative within the jurisdiction of such foreign government.
346. Pumps for the salvage of vessels; upon identification and the giving of a bond with sureties satisfactory to the collector of customs, in an amount equal to double the estimated duties thereon, conditioned for the exportation thereof or payment of the corresponding duties thereon within the time and in the manner prescribed by paragraph three hundred and forty.

#### FREE UPON COMPLIANCE WITH CORRESPONDING REGULATIONS.

SEC. 14. That the following articles shall be free of duty upon the importation thereof into the Philippine Islands upon compliance with regulations which shall be prescribed in accord with the provisions of each paragraph:

347. Wearing apparel and household effects, including those articles provided for under paragraphs three hundred and thirty-nine and three hundred and forty, belonging to residents of the Philippine Islands, returning from abroad, which were exported from the said islands by such returning residents upon their departure therefrom, or during their absence abroad, upon the identity of such articles being established to the satisfaction of the collector of customs, under such regulations as the insular collector of customs shall prescribe; articles of the same kind and class purchased in foreign countries by natives of the Philippine Islands during their absence abroad, and accompanying them upon their return to said islands, or arriving within a reasonable time, in the discretion of the collector of customs, before or after their return, upon proof satisfactory to the collector of customs that the same have been in their use abroad for more than one year.
348. Foreign articles, goods, wares, or merchandise destined for display in public expositions in the Philippine Islands; animals for exhibition, or competition for prizes, together with the harness, vehicles, and tackle necessary for the purposes designated; subject to such rules, regulations, and conditions as shall be prescribed by the insular collector of customs, with respect to bonding for exportation thereof or payment of duty thereon.
349. Philosophical, historical, economic, and scientific books; apparatus, utensils, and instruments, specially imported for the bona fide use of and by the order of any society or institu-

tion incorporated or established solely for philosophical, educational, scientific, charitable, or literary purposes, or for the encouragement of the fine arts, or for the bona fide use of and by the order of any college, academy, school, or seminary of learning in the Philippine Islands, or of any public library, and not for barter, sale, or hire; subject to such regulations as shall be prescribed by the Insular collector of customs.

The provisions of this paragraph in respect to books shall apply to any individual importing not exceeding two copies of any one work for his own use and not for barter, sale, or hire.

350. Articles of the growth, produce, or manufacture of the Philippine Islands; paintings which are works of art; books; exported to a foreign country and returned without having been advanced in value or improved in condition by any process of manufacture or other means, and upon which no drawback or bounty has been allowed; articles returned from foreign expositions; subject to identification under such rules and regulations as the Insular collector of customs shall prescribe.
351. Repairs to vessels documented in the Philippine Islands or regularly plying in Philippine waters, made in foreign countries, upon proof, satisfactory to the collector of customs, that adequate facilities for such repairs are not afforded in the Philippine Islands.
352. Articles and materials actually used in the construction, equipment, or repair, within the Philippine Islands, of vessels, their machinery, tackle, or apparel; subject to such restrictions, conditions, and regulations as the Insular collector of customs shall prescribe.
353. Articles brought into the Philippine Islands for the purpose of having repairs made thereto, upon the filing of a bond with sureties satisfactory to the collector of customs, in an amount equal to double the estimated duties thereon, conditioned for the exportation thereof or payment of the corresponding duties thereon within a period of not to exceed six months from the date of importation thereof, in the discretion of the collector of customs; subject to such rules and regulations as the Insular collector of customs shall prescribe.
354. Coverings and holdings of articles, goods, wares, and merchandise (usual), except as expressly provided. (See Rule thirteen.)

#### EXPORT DUTIES.

SEC. 15. That upon the exportation from the Philippine Islands of the following articles, there shall be levied and collected thereon the following export duties:

355. Abaca (hemp), gross weight, one hundred kilos, seventy-five cents.
356. Sugar, gross weight, one hundred kilos, five cents.
357. Copra, gross weight, one hundred kilos, ten cents.
358. Tobacco, manufactured, gross weight, one hundred kilos, one dollar and fifty cents.

359. Stems, clippings, and other wastes of tobacco, gross weight, one hundred kilos, fifty cents.
360. Tobacco, raw, grown in the provinces of Cagayan, Isabela, and Nueva Vizcaya (island of Luzon), gross weight, one hundred kilos, one dollar and fifty cents.
361. Tobacco, raw, grown in other provinces of the Philippine Islands, gross weight, one hundred kilos, one dollar.
- NOTE.—Certificates of origin of raw tobacco may be required by the collector of customs at the port of exportation when proof of the place of production is necessary.
362. Shells, gross weight:
- (a) Tortoise; mother-of-pearl; one hundred kilos, one dollar.
  - (b) Other, one hundred kilos, fifty cents.

#### WHARFAGE.

SEC. 16. That there shall be levied and collected upon all articles, goods, wares, or merchandise, exported through ports of entry of the Philippine Islands, a duty of one dollar per gross ton of one thousand kilos, as a charge for wharfage, whatever be the port of destination or nationality of the exporting vessel; *Provided*, That articles, goods, wares, or merchandise imported, exported, or shipped in transit for the use of the Government of the United States, or of that of the Philippine Islands, shall be exempt from the charges prescribed in this section.

SEC. 17. That all articles, goods, wares, or merchandise, imported into the Philippine Islands shall, for the purpose of this act, be deemed and held to be the property of the person to whom the same may be consigned; but the holder of any bill of lading, drawn to order and indorsed by the consignor, shall be deemed the consignee thereof; and in case of the abandonment of any article, goods, wares, or merchandise to the underwriters, the latter may be recognized as the consignee.

#### INVOICES.

SEC. 18. That all invoices of imported articles, goods, wares, or merchandise, shall state the true value thereof in the currency of the place or country from whence imported, or, if purchased, in the currency actually paid therefor, shall contain a correct description of such articles, goods, wares, or merchandise, with true numbers, weights and quantities, in the tariff terms of this act, and shall be made in quadruplicate, and signed by the owner or shipper, if the merchandise has been actually purchased, or by the manufacturer or owner thereof, if the same has been procured otherwise than by purchase, or by the duly authorized agent of such purchaser, manufacturer or owner.

SEC. 19. That except in case of personal effects accompanying a passenger as baggage, or arriving within a reasonable time before or after the owner, no importation of any articles, goods, wares, or merchandise, exceeding one hundred dollars in dutiable value, shall be admitted to entry without the production of a duly certified invoice of the kinds hereinafter described, or the filing of an affidavit made by the owner, importer, or consignee, before the collector of customs, showing why it is impracticable to produce such invoice, together with a bond in an amount to be prescribed by, and with sureties satisfactory

to, the collector of customs, for the production of such invoice within a reasonable time to be prescribed by said official. In the absence of such invoice, no entry shall be made upon the aforesaid affidavit unless the same be accompanied by a statement in the form of an invoice, or otherwise, showing the actual cost of such merchandise if same was purchased, or if obtained otherwise than by purchase, the actual market value or wholesale price thereof at the time of exportation to the Philippine Islands in the principal markets of the country from whence imported. This statement shall be verified by the oath of the owner, importer, consignee, or agent desiring to make the entry, taken before the collector of customs, and it shall be lawful for that official to examine the deponent under oath regarding the source of his knowledge, information or belief, concerning any matter contained in his affidavit, and to require him to produce any correspondence, document, or statement of account in his possession, or under his control, which may assist the customs authorities in ascertaining the actual value of the importation or of any part thereof, and in default of such production when so required, such owner, importer, consignee, or agent shall be thereafter debarred from producing any such correspondence, document, or statement for the purpose of avoiding the imposition of additional duty, penalty, or forfeiture incurred under this or any other act in force in the Philippine Islands, unless he shall show to the satisfaction of the court or the collector of customs, as the case may be, that it was not in his power to produce the same when so demanded; but no articles, goods, wares, or merchandise shall be admitted to entry under the provisions of this section unless the collector of customs shall be satisfied that the failure to produce the required invoice is due to causes beyond the control of the owner, importer, consignee or agent.

SEC. 20. That invoices required by the preceding section shall, at or before the shipment of the merchandise, be produced to the consul, vice-consul, or commercial agent of the United States of the consular district in which the merchandise was manufactured or purchased, as the case may be, when importation into the Philippine Islands is from a country other than the United States of America, or any territory or place under the jurisdiction and control of the Government thereof: *Provided*, That the insular collector of customs may, in his discretion, dispense with the requirement for the consular invoices prescribed in this section in case the merchandise for which entry is sought is free of duty under this act, in which event a commercial invoice certified by the purchaser, manufacturer, seller, owner, or agent shall be filed; and *Provided further*, That when the importation is from the United States of America, or any territory or place under the jurisdiction and control of the Government thereof, production shall be to a collector of customs, deputy collector of customs, or United States commissioner.

Invoices shall have endorsed thereon when produced as above prescribed, a declaration signed by the purchaser, manufacturer, seller, owner, or agent, setting forth that the invoice is in all respects correct and true, and was made at the place from whence the merchandise is exported to the Philippine Islands; that it contains, if the merchandise was obtained by purchase, a true and full statement of the time when, the place where, the person from whom the same was purchased, and the actual cost thereof, and of all charges thereon; and that no dis-

counts, bounties, or drawbacks are contained in the invoice except such as have been actually allowed thereon; and when obtained in any other manner than by purchase, the actual market value or wholesale price thereof, at the time of exportation to the Philippine Islands, in the principal markets of the country from whence exported; that such actual market value is the price at which the merchandise described in the invoice is freely offered for sale to all purchasers in said markets, and that it is the price which the manufacturer, seller, owner, or agent making the declaration would have received and was willing to receive, for such merchandise sold in the ordinary course of trade in the usual wholesale quantities, and that it included all charges thereon; that the numbers, weight, or quantity stated is correct, and that no invoice of the merchandise described, differing from the invoice so produced has been or will be furnished to anyone. If the merchandise was actually purchased, the declaration shall also contain a statement that the amount shown and the currency stated in such invoice is that which was actually paid for the merchandise by the purchaser. Said declaration shall be duly sworn to by the purchaser, manufacturer, owner, or agent, before the officer to whom produced.

SEC. 21. That consuls, vice-consuls, commercial agents, collectors, of customs, deputy collectors of customs, and commissioners of the United States of America, having any knowledge or information of any case or practice by which any person obtaining verification of any invoice, defrauds or may defraud the revenue of the Philippine Islands, shall report the facts to the insular collector of customs.

SEC. 22. That United States Government vessels, whether transports of the Army or naval vessels, when coming from the United States or a foreign port to the ports of the Philippine Islands, shall be subject to the same inspection by Customs Officers of the Philippine Government, for the purpose of determining whether they have on board articles of merchandise dutiable under the laws of the Philippine Islands, as such United States Government vessels are subject to by Customs Officers of the United States Government when such vessels enter ports of the United States from foreign countries for the purpose of determining whether such vessels have on board articles or merchandise dutiable under the laws of the United States.

#### DRAWBACKS.

SEC. 23. That on all fuel imported into the Philippine Islands which is afterward used for the propulsion of vessels engaged in trade with foreign countries or between ports of the United States and the Philippine Islands, or in the Philippine coastwise trade, a refund shall be allowed equal to the duty imposed by law upon such fuel, less one per centum thereof, which shall be paid under such rules and regulations as may be prescribed by the insular collector of customs.

SEC. 24. That upon imported materials, used in the manufacture or production of articles in the Philippine Islands, or in the packing, covering, putting up, marking, or labeling of articles grown, produced, or manufactured therein, and upon which the required amount of duty has been paid, there shall be allowed a drawback of the corresponding proportion of the amount so paid, less one per centum thereof, upon proof satisfactory to the collector of customs of the exportation of the whole or part of any importation upon which duty has



been paid as aforesaid, used in any of the ways above set forth: *Provided*, That when the articles exported, or the coverings thereof, are in part of materials grown or produced in the Philippine Islands, the imported materials or the parts made from such materials shall so appear in the completed articles or packages that the quantity or measure thereof may be ascertained: *And provided further*, That the imported materials for which drawback is claimed under this section shall be identified, and the quantity of such materials used and the amount of duties paid thereon ascertained, if necessary; the facts of their use in manufacture, production, or packing in the Philippine Islands, and their exportation therefrom, determined, and the refund, if made, shall be paid to the manufacturer, producer, or exporter, to the agent of any of them, or to the person to whom such manufacturer, producer, exporter, or agent shall, in writing, order such refund paid, under and in accordance with such rules and regulations as the insular collector of customs may prescribe: *Provided, however*, That no drawback shall be paid under this section on account of any articles, goods, wares, or merchandise exported to the United States of America, or to any territory or place under the jurisdiction or control of the Government thereof, wherein such articles, goods, wares, or merchandise are admitted free of duty or at any rate of duty lower than the minimum rate of duty applicable to articles, goods, wares, or merchandise imported therein from foreign countries.

SEC. 25. That containers, such as casks, large metal, glass, or other receptacles, which are, in the opinion of the collector of customs, of such a character as to be readily identifiable, may be delivered to the importer thereof, upon identification and the giving of a bond with sureties satisfactory to the collector of customs in an amount equal to double the estimated duties thereon, conditioned for the exportation thereof, or payment of the corresponding duties thereon, within one year from the date of importation, under such rules and regulations as the insular collector of customs shall prescribe.

SEC. 26. That the index and repertory hereto attached are not an integral part of this act, and shall not be construed to alter or change the same in any manner.

SEC. 27. That the insular collector of customs shall, subject to the approval of the secretary of the department having jurisdiction over the customs service, make all rules and regulations necessary to enforce the provisions of this act.

SEC. 28. That all existing decrees, laws, regulations, orders, or parts thereof, inconsistent with the provisions of this act, except as provided in section one of this act, are to that extent repealed.

SEC. 29. That this act shall be known and referred to as the Philippine tariff revision law of nineteen hundred and nine.

SEC. 30. That this act shall take effect upon its passage.

**COMPARATIVE INDEX AND REPERTORY TO THE TARIFF-  
REVISION LAW OF 1905 AS AMENDED BY THE ACT OF 1906,  
AND THE PROPOSED TARIFF-REVISION LAW OF 1909.**

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Dried or in cans.....	288	231, 232
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.....	99	82
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Chlorate.....	94 (h)	74 (c)
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For dyeing and tanning.....	86 (a)	66 (a)
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Barrows, wheel; of whatever material, and detached parts therefor.....	266	197
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Aluminum.....	71 (b)	52 (a)
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Bats.....	195	297
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Basils, curried.....	217 (a)	178 (a)
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Of gypsum.....	4 (a)	7
Of marble, jasper, alabaster, or similar fine stone....	1 (c)	1 (c)
Of clay, faience, stoneware, porcelain, or bisque.....	23	11 (f)
Bathing suits. (According to material.)		
Bathing trunks, knit:		
Cotton.....	125 (c)	107 (a)
Linen.....	152 (c)	127 (b)
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Canned.....	320	232
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In bulk.....	287 (a)	229 (a)
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In which imported merchandise is regularly packed.....	192 (c)	Rule XIII, 355
Retail.....	195, 196, 197	162, 163, 164
Wooden boards (common) planed for.....	192 (b)	157 (b)
Boxing gloves.....	220	179 (b)
Braces and bits.....	46	194
Brads.....		41
Braid, according to material.		
Braids, admixtures of materials in.....		Rule 7, Sec. 5
Brake beams (railroad).....		33 (a)
Brake shoes (railroad).....		33 (a)
Brakes, vacuum, automatic.....	257 (b)	194
Bran.....	303	228
Brandied fruits.....	323	238
Brandies.....	308 (a)	261
Blackberry and ginger.....	308 (b)	262
Fruits preserved in (brandied fruit).....	323	238
Brass. (See Copper.)		
Brass bushings, bearings.....	67	50, 194
Brass screws.....	68	50
Brass, old.....	60	309
Brazing compound, chemical.....	97	77
Bread:		
Sweetened.....	283 (b)	223 (b)
Unsweetened.....	283 (a)	223 (a)
Bread knives.....	54 (a)	14 (a)
Breeding animals, when free.....		333
Bricks:		
Asphalt, for paving.....	7	22
Common clay, of all kinds.....	17	9
Bridges, iron and steel bars for.....	41	34
Bridles of leather.....	228	181 (b)
Brine, meat in.....	269	206
Brimstone (sulphur).....	90 (a)	68
Bristles.....	161	139, 314
Brushes, textiles, and other manufactures of.....	164	139
Bristol board in sheets.....	189 (a)	150, 151
Britannia metal (see Tin, alloys of).....	72	53
Broche, or brocaded textiles.....	Rule 9	Rule 8, Sec. 5
Broches:		
Definition of.....		Rule 8, Sec. 5
Cotton, with silk, surtax on.....		Rule 8, Sec. 5
Of vegetable fibers other than cotton; with silk.....		Rule 8, Sec. 5
Bromhydrate of hyoscyamine.....	96	78
Bromide of:		
Ammonium.....	97	77
Potassium.....	97	77
Sodium.....	97	77
Bromine.....	90 (b)	69
Bromoform.....	99	81
Bromo seltzer.....	99	81
Bromo soda.....	99	81
Bronze powder.....	69 (a)	50 (a)
Bronze vases.....	69	50
Bronzed hides and skins.....	219	178 (c)
Bronzing liquid (methyl acetate).....	97	77
Broom corn.....		169

	1905. Par.	1909. Par.
Brooms:		
Bamboo, palm, fine straw, and similar materials.....	204 (a)	169 (c)
Basswood, street.....	204	169 (c)
In which bristles (or hair) are chief value.....	164	139
Brushes:		
Bristle.....	164	139
Camel's hair.....	164	139
Carbon.....	248	193
Rabbit's feet mounted, as for toilet purposes.....	365	290
Rotary steel wire.....	257 (b)	194
Steel foundry.....	46	194
Fine straw, bamboo, palm, or similar materials.....	204 (a)	169 (c)
Other. (According to material.)		
Brussels carpet.....	166	142
Buchu leaves.....	81	57
Buckets, according to material.		
Buckles, as trinkets or ornaments.....		279
Other. (According to material.)		
Bucksaws.....	46	194
Buckthorn sirup.....	99	81
Buckwheat:		
In flour.....	278 (b)	218 (b)
In grain.....	278 (a)	218 (a)
Budding knives.....	54 (c)	44 (a)
Buds, artificial.....	350	292
Buds for drugs.....	81	57
Bulbous roots for drugs.....	81	57
Bulbs for drugs.....	81	57
Bullets, lead, for firearms.....	73 (b)	54 (b)
Bulls, live cattle.....	208 (b)	171 (a), 333, 334, 342, 348
Bulrushes.....	203, 204	169
Bumpers (railroad).....		33 (a)
Bungs, hoops, headings, shooks, and staves.....		160
Buoys, life.....		310
Burglar alarms, electric.....	248	193
Burgundy, pitch.....	77 (a)	56 (a)
Burgundy, sparkling wine.....	309	264
Burnishers, tools of steel.....	46	194
Burnt umber (ocher).....	83	60
Bushings, antifriction. (According to material.)		
Bushings, brass bearings.....	67	50, 194
Bushings, electric.....	248	193
Butcher's:		
Cleavers.....	46	194
Knives.....	54 (a)	44 (a)
Tools.....	46	194
Butter.....	335	274
Fruit.....	322 (b)	237
Cacao.....	290 (b)	248 (b)
Ghee.....	336	275
Imitation of.....	336	275
Butterine.....	336	275
Button cards:		
Cut out, punched, or perforated.....	190 (a)	150 (b)
The same further manufactured or elaborated.....	190 (d)	151 (b)
Button fasteners.....		278
Button rings.....		278
Buttons.....	345	283
Buzzers, electric.....	248	193 (a)
By-products, animal.....		184
Cabinetmakers, fine wood for.....	193	158
Cabinet organs.....	236	185
Cables:		
Copper, for conducting electricity.....	65	49 (c)
Wrought iron or steel.....	45	36 (a)
Submarine telegraphic.....	395	323
Hawsers of hemp.....	146 (b)	120 (a)



	1905.	1909.
	Par.	Par.
Cacao:		
Bean.....	290 (a)	248 (a)
Butter.....	290 (b)	248 (b)
Ground, in paste or powder.....	290 (b)	248 (b)
Cade collodion.....	99	81
Cade oil.....	99	87 (a)
Cadium oil.....	99	87 (a)
Caffeine.....	96	78
Cajuput oil.....	99	87 (a)
Cakes, canned.....	325	224
Calamus oil.....	105 (a)	87 (a)
Calcaria glycerophosphorica.....	99	81
Calclmines, substances prepared for.....		60
Calcium:		
Carbide.....	94 (e)	74 (c)
Carbonate, precipitate (chalk).....	3 (a)	6 (b), (c)
Glycerophosphate.....	99	81
Hypochlorite.....		74 (b)
Hypophosphite.....	99	81
Iodide.....	99	81
Lactophosphate.....	99	81
Lactate.....	99	81
Phosphate, precipitated.....	94 (d)	74 (c)
Sulphide.....	94 (h)	74 (c)
Calendars:		
Advertising, when free.....	381	327
Printed.....	190 (d)	151
Lithographic.....	190 (d)	151
Calfskin:		
Curried.....	217 (b)	178 (b)
Shoes of.....	223	180 (b)
Calipers, steel.....	46	194
Calisaya:		
Elixir of.....	99	80, 81
Bark.....	81	57
Call bells, electric.....	248	193 (a)
Calomel.....	99	81
Caltrop nuts.....	329	239
Calves, suckling.....	208 (c)	171 (b)
Calves' foot jelly.....	332	211
Camel's hair.....	161	139, 314
Brushes, textiles and other manufactures of.....	164	139
Cameos.....	24	13, 280
Cameras and parts thereof.....	358-59 60	302
Camphor.....	78	56 (b)
Ice.....	99	81
Oil of.....	99	87 (a)
Camphoric acid.....	92 (d)	71 (b)
Canada fleabane oil.....	99	87 (a)
Candies.....	332	244, 245
Candles, wax.....	103	85 (b)
Cotton wicks for.....	116 (b)	96
Candlesticks:		
Glass.....	13	16
Other. (According to material.).....		
Cane packing.....	204 (a)	Rule 13
Cane:		
Knives.....	46	194
Furniture.....	204	169 (b)
Cut in straight lengths.....	343	169 (a)
Unwrought.....	203	169 (a)
Other manufactures.....	204 (a)	169 (c)
Split or stripped.....		169 (d)
Canned:		
Angulas.....	318	215 (c)
Bacon.....	315, 316	209
Breads.....	324	223

	1905. Par.	1909. Par.
Canned--Continued.		
Cakes.....	325	224
Codfish.....	317	215 (a)
Clam broth.....	319	212
Cream.....	320 (a)	270
Fish--		
Common.....	317	215 (b)
Delicatessen.....	318	215 (c)
Fruit.....	322	236
Branded or pickled.....	321, 322, 323	238
Herring.....	317	215 (a)
Meats.....	315, 316	209, 210, 211
Milk.....	320	270
Meluza Guisada.....	318	215 (c)
Oysters.....	317 (b)	215 (b)
Frozen.....	275	217
Puddings.....	325	224
Salmon.....	317 (a)	215 (a)
Sardines.....	317	215 (a), (c)
Soup.....	319	212
Sweetmeats.....	325	244
Vegetables.....	320	232
Canoes.....	267	203
Can openers.....	46	194
Cantharides:		
Whole or powdered.....	82	59
Tincture of.....	99	81
Canvas shoes.....	221	180 (a)
Lacquered, in imitation of patent leather.....	222	180 (b)
Caoutchouc (rubber):		
Belting, for machinery.....	352 (e)	195
Boots and shoes.....	352 (c)	180 (b)
Gaskets.....	352 (a)	293 (a)
Hard rubber articles.....	352 (b)	293 (c)
Hose.....	352 (e)	294
Other articles of soft rubber.....	352 (d)	293 (b)
Packing for machinery.....	352 (a)	293 (a)
Raw.....	77 (c)	293 (a)
Sheets.....	352 (d)	293 (a)
On textiles of--		
Cotton.....	135 (a)	117
Linen.....	160	135
Wool.....	166	142
Silk.....	175	148
Washers.....	352 (a)	293 (a)
Capers:		
Fresh.....	375	230
Pickled.....	321	233
Sauce.....	328	256
Caps:		
For wearing apparel.....	357	301
For miners, explosive.....		91 (a)
Percussion.....		91 (b)
Capsules:		
Albumen, for medicine, empty.....	99	81
Apoline.....	98	81
Gelatin, for medicine, empty.....	99	81
For bottles of--		
Aluminum.....	71 (e)	52 (b)
Lead.....	73 (f)	54
Tin.....	72 (e)	53 (b)
Nickel.....	71 (c)	52 (b)
Zinc.....		54
Medicinal.....	98	81
Carabana water.....	312 (c)	268
Carabao.....		171 (a)
When free.....		334

	1905. Par.	1909. Par.
Caraway oil.....	99	87 (a)
Caraway seeds.....	81	57
Ground for culinary purposes.....	296 (b)	255 (b)
Carbide of calcium.....	94 (e)	74 (c)
Carbolic acid.....	92 (a)	71 (a)
Carbolineum.....	7	22
Carbonate of:		
Ammonia.....	94 (e)	74 (c)
Iron, saccharated.....	99	81
Magnesia.....	94 (c)	74 (c)
Nickel.....	94 (h)	74 (c)
Potassium.....	94 (h)	74 (c)
Sodium.....	94 (e)	74 (c)
Zinc.....	94 (h)	74 (c)
Carbonated waters.....	312 (c)	268
Carbonating machinery.....	257	194
Carbon brushes for electricity.....	248	193
Carbon dioxide.....	91 (b)	70 (b)
Carbonic acid, liquid.....	91 (b)	70 (b)
Carbon paper.....	187 (c)	151
Carbons.....	110	193 (a)
Carboys, glass.....	12	15 (a)
Cardboard:		
Manufactures of.....	150	150 (b), 151 (b)
Sheets.....	189	150, 151
Traveling bags.....	228 (c)	288
Matches.....	351	92
Card mounts for photos.....	190	150, 151
Cards:		
Index.....	190 (a)	150, 151
Marked.....		Sec. 6 (c)
Playing.....	353	296
Visiting.....	190 (a)	150, 151
For buttons.....		150, 151
Carlsbad, salt of, natural.....	99	81
Carlsbad sprudel water.....	312 (c)	268
Carmine.....	85	61 (c), 61 (d)
Carob:		
Balsam.....	99	81
Beans.....	302	57
Essential oil of.....	99	87 (a)
Carpets. (According to material.)		
Carriage:		
Apron studs or knobs of steel.....	58 or 59	47
Harness, of leather.....	228 (b)	181 (b)
Lamps. (According to material.)		
Carriage tires of rubber.....	352 (d)	293 (b)
Carriages, of kinds, including perambulators.....	258-263	201
Cars:		
Freight.....	262, 263	200 (a)
Other.....	262, 263	200 (b)
Carton-pierre (papier mache).....	191	156
Cartridges, loaded or not, for firearms.....	346	91 (b)
Carts and wagons.....	265, 266	197
Toy, and other small vehicles for children's use.....		296
Carved wood.....	197	164
Caryopsis:		
Oil of.....	105 (a)	87 (a)
Toilet perfumery of.....	105 (b)	87 (b)
Cascara sagrada.....	99	81
Cascarets.....	98	80
Cases:		
For apparatus and instruments.....		303
For clocks.....	239	187
Common wood, for the packing of imported goods.....	192 (c)	Rule 13, 355
Suit, of whatever material.....		288

Cases—Continued.	1905.	1909.
	Par.	Par.
Telescope.....	204 (c)	288
Tool, of whatever material.....		288
Cashmere:		
Hair of.....	161	139, 314
Textiles.....	166	139
Cash registers.....	255	189
Casks, barrels, tuns, and pipes.....	363	161
Cassia oil.....	105 (a)	87 (a)
Cassimeres.....	166	142
Castings of steel or malleable iron.....	37, 38	32, 33
Cast iron, malleable, articles of, are dutiable as wrought iron.		
Castile soap.....	104	86
Castoreum.....	99	81
Castor oil.....	100 (b)	83
Catch-all.....		306
Catgut:		
Ligatures, aseptic.....	99	82
Strings for musical instruments.....	233	185
Catheters, surgical instruments.....	54 (e)	196
Catnip leaves.....	81	57
Cats, live.....	211	174
Catsup.....	328 (a)	256
Cattle, live.....	208	348, 171, 333, 334
Caustic alkalies.....	93	72
Caustic pencils.....	99	81
Cauteries, thermo.....	54 (e)	193 (b)
Caviar, canned.....	318	215 (c)
Cayenne pepper.....	299	252
Cedar woods:		
In boards for cigar boxes.....	192 (b)	157 (b)
Logs.....	192 (a)	157 (a)
White, oil of.....	105 (a)	87 (a)
Yellow, oil of.....	99	87 (a)
Celery:		
Canned.....	320	232
Fresh.....	375	230
Pickled.....	328	233
Salt.....	328	256
Sauce.....	328	256
Oil.....	99	87 (a)
Seed ground for culinary purposes.....	296 (b)	255
Celloidina.....	97	77
Celluloid, or imitations of:		
Unwrought.....	342 (a)	281 (a)
Wrought.....	342 (b)	281 (b)
Films for cameras.....	362	302
Films for cinematographs and similar machines.....	254	186
Cement:		
Bricks, squares, tiles, and pipes.....	3 (a) 17, 18	9
Bicycle (glue).....	109	96
Dentists'.....	97	77
Industrial.....	3 (a)	6 (a)
Portland.....	3 (a)	6 (a)
Stain.....	89	61
Centrifugal machines.....	257	194
Cerae oil.....	99	84
Ceramic products.....		Class I
Ceramic tiles:		
Plain.....	18 (a)	10 (a)
Glazed or decorated.....	18 (b)	10 (b)
Ceramyl (a sizing compound).....	97	77
Cereals:		
Prepared for table use.....	282	221
Not elsewhere provided for.....	278	219

	1905. Par.	1909. Par.
Cerium:		
Valerianic.....	99	81
Salicylate of.....	99	81
Ceylon cinnamon oil.....	105 (a)	87 (a)
Chaff cutters.....	245	194
Chain hoists.....	245	194
Chains; as trinkets or ornaments.....		279
Others. (According to material.)		
Chairs:		
Barbers' or dentists'.....	32, 59, 199	165
Of cast iron, railway.....	31 (b)	28 (b)
Of wrought iron, railway.....	38 (a)	33 (a)
Of bent wood.....	198	162
Of common wood.....	195	162
Of fine wood.....	195	163
Of fine wood.....	196	164
Of wood, gilt, carved, etc.....	197	164
Chafing dishes. (According to material.)		
Chalcedony (semiprecious).....		13
Chalk:		
Crude.....	3 (a)	6 (b)
Billiard, French, red, or tailors'.....	5	8
Precipitated.....		6 (c)
Chamois leather.....	219	178 (c)
Chamomile oil.....	99	87 (a)
Champagne.....	309	264
Chandeliers, electric.....		193 (b)
Other. (According to material.)		88
Char, bone.....		
Charcoal:		
Animal (bone char).....	89	88
In fuel.....	201	167
In powder or tablets (pharmaceutically prepared)...	99	81
Willow, for medicine.....	99	81
Chartreuse.....	308 (c)	263
Charts.....	182	155
Chatterton compound, electric insulating material.....	248	193 (a)
Checks and drafts:		Free, 320
Executed.....		151
Other (blank forms).....	179, 181, 183	273
Cheese.....	334	273
Substitutes for.....		273
Chemical:		
Dye colors.....	87 (b)	66 (c)
Fire engine. (According to material.)		
Fertilizers.....	106	77 (a)
Products (not otherwise provided for).....	97	77
Chenopodium oil.....	97	87 (a)
Cheroots, tobacco.....	364 (b)	304 (e)
Cherry juice.....	313	269
Wild.....	327	258
Chemical industries; substances employed in.....		Class IV
Cherries:		
Fresh.....	374	234
Preserved.....	322 (b)	236
Maraschino, brandied.....	322, 323	238
Chessmen. (According to material.)		
Chest protectors. (According to material.)		288
Chests, tool, of whatever material.....		244
Chewing gum.....	332	210, 211
Chicken, canned or potted.....	315, 316	175, 204
Chickens.....	268	246, 247
Chicory, in any form.....	292	
Chimneys for lamps:		
Of glass.....	13 (c)	17
Of porcelain.....	21	11
Of mica.....	2 (e)	5

	1905. Par.	1909. Par.
China:		
Clay (kaolin).....	3 (b)	6 (b)
Wares.....	23	11
Chinchona:		
Oil.....	99	87 (a)
Bark.....	81	322
Alkaloids.....	384	322
Chinese:		
Almighty oil.....	99	80
Bird's nest, edible.....	366	226
Joss money.....	190 (d)	150, 151
Joss sticks.....	105 (b)	87 (b)
Lanterns (paper).....	190 (d)	151
Lily nuts.....	366	239
Lucky paper.....	187	150, 151
Medicinal pills.....	98	80
Medical preparations and materials.....	99	80
Marking ink.....	85	64 (b)
Mulberry paper.....	187	150, 151
Pillows, covered with leather.....	229 (b)	182 (b)
Plasters.....	99	81
Rock sugar.....	298 (b)	240 (c)
Shoes and boots.....	225, 227	180
Wines—		
Containing 14 per cent or less of alcohol.....	310, 311	265
More than 14 per cent, not more than 24 per cent of alcohol.....	310, 311	266
More than 24 per cent.....	308 (c)	263
Chin, solution of.....	99	81
Chinolin or quinoline.....	384	322
Chirurgical plaster.....	99	81
Chisels.....	46	194
Chloralhydrate.....	99	81
Chlorate of:		
Barium.....	94 (h)	74 (c)
Iron.....	94 (h)	74 (c)
Potassium.....	94 (f)	74 (c)
Sodium.....	94 (f)	74 (c)
Chloride of:		
Ammonium.....	94 (e)	74 (c)
Calcium.....	94 (h)	74 (c)
Gold.....	96	78
Lime (bleaching powder).....	94 (e)	74 (b)
Magnesium.....	94 (h)	74 (a)
Mercury.....	99	81
Platinum.....	96	78
Potassium.....	94 (c)	74 (a)
Silver.....	96	78
Sodium.....	94	74 (c)
Uranium.....	99	81
Zinc.....	94 (h)	74 (c)
Chloridine.....	99	80, 81
Chlorinated lime.....	94 (e)	74 (c)
Chloroform.....	99	81
Chlorhydrate of herion.....	96	78
Chlorhydrate of quinine.....	384	322
Chlorplatinate of potassium.....	97	77
Chocolate:		
For manufacturing purposes.....	330 (a)	249 (a)
For table use.....	330 (b)	249 (b)
In candies, sweetmeats, etc.....	332	244
Choke coils for use with car motors.....	250	193 (a)
Christmas-tree ornaments.....	353	296
Christmas trees, artificial.....		296
Chrome alum.....	94 (h)	74 (c)
Chromic acid.....	91 (c)	70 (c)

	1905. Par.	1909. Par.
Chromolithographs.....	183	151, 155
Chronometers and parts of.....	241	187
Chrysarobin.....	99	81
Chucks.....	46	194
Church regalia, gems and statuary.....	393 (b)	336
Churns.....	257	194
Chutney sauce.....	328	256
Cicutine.....	96	78
Cider.....	312, 313	267
Cigarette holders. (According to material.)		
Machines.....	257 (b)	194
Paper.....	188	152
Cigarettes.....	364 (b)	304 (e)
Cigarettes, cubeb.....	99	81
Cigar:		
Box labels.....	183	151
Boxes, cedar wood, boards planed for.....	192 (b)	157 (b)
Lighters, electric.....	248	193 (e)
Cigars.....	364 (b)	304 (b)
Cinches:		
Of cotton.....	134	115
Of hemp.....	159	133
Cinchona:		
Bark.....	81	322
Alkaloids or salts of.....	384	322
Ferruginous sirup of.....	99	81
Oil of.....	99	87 (a)
Cinchonidine, and salts thereof.....	384	322
Cinchonine sulphate.....	384	322
Cinematographs, records and parts for.....	254	186
Cinnamon.....	293, 294	250
Oil of.....	105 (a)	87 (a)
Circus equipments, imported temporarily, bond taken for re-exportation.....	392	342
Ciridinia.....	99	81
Citrate:		
Of ammonium.....	99	81
Of magnesia.....	99	81
Of sodium, not pharmaceutically prepared.....	95 (b)	75
Of iron, not pharmaceutically prepared.....	95 (b)	75
Citrates.....	95 (b)	75
Citric acid.....	92 (a)	71 (b)
Citron, conserved or crystallized.....	331	238
Citronilla oil.....	105 (a)	87 (a)
Citrophen.....	99	81
Civetite:		
Essential preparation for manufacturing perfume.....	105 (a)	87 (b)
In toilet perfumery and handkerchief extracts.....	105 (b)	87 (b)
Clam:		
Broth and chowder.....	319	212
Shells.....	366	284
Clams:		
Canned or in glass.....	317 (b)	215 (b)
Other.....	275	216 (b)
Claret wines.....	311	265, 266
Clasp nails. (See Nails.)		
Classification:		
Advance, opinion concerning, how to obtain.....		Rule 12, Sec. 5
Advance, opinion concerning, not to be given in ad- vance except as provided.....		Rule 12, Sec. 5
Clay:		
Common.....	3 (b)	6 (b)
China (kaolin).....	3 (b)	6 (b)
Bricks.....	17	9
Bottles.....	19 (c)	11 (b)

	1905. Par.	1909. Par.
Clay—Continued.		
Dishes.....	19 (b), (d)	11
Flower pots, common.....	19 (c)	11 (b)
Flower stands, statuettes, vases.....	23	11 (f)
Household and kitchen utensils.....	19 (a)	11
Tubes or pipes.....	17 (c), (d)	9
Pigeons.....	19	11 (c)
Tiles.....	18	9
Cleats, porcelain, for electrical wiring.....	248	193 (a)
Cleavers, butchers'.....	46	194
Clippers, hair.....	54 (d)	44 (b)
Clocks, and parts therefor.....	239, 246, 241	187
Cloisonne wares.....	23	11 (f)
Cloth, emery.....	46	194 (b)
Clorhidro fosfato.....	99	81
Clothing:		
Finished, cut, basted, or partially finished, making up, surtax for.....		Rule 11, Sec. 5
Ready-made, ascertainment of threads.....		Rule 1, Sec. 5
Clover (forage).....	303	228
Seed.....	302	227
Cloves.....	296	250
Oil of.....	105 (a)	87 (a)
Coaches.....	258	201
Coal.....	6	21
Drawback on.....		Sec. 25
Coal tar.....	7	22
Colors, derived from.....	87 (b)	66 (c)
Creosote, crude.....	7	22
Cobalt colors.....	84	61 (c), (d)
Cocaine.....	96	78
Cochineal.....	86 (e)	66 (c)
Cocktails.....	308 (b)	263
Cocoanut:		
Oil.....	100 (a)	83
Shredded.....	332, 365	239
Cocoanuts.....	76	55
Export duties on.....	402	358
Fiber.....		Class VI
Cocodylate of iron.....	99	81
Cocoons, silk.....	168	332
Codein.....	96	78
Codfish:		
Canned or potted.....	317	215 (a)
Salted or dried.....	273	214
Intestines, part of.....	273	183
Cod-liver oil:		
Emulsion, and other pharmaceutical preparations of.....	99	81
Other.....	101	84
Coffee.....	291 (a), (b)	245
Coffins. (According to material.)		
Cognac:		
Oil of.....	105 (a)	87 (a)
Brandy.....	308 (a)	263
Coins of national issues (free).....		320
Coir.....	138	Class VI
Hawsers, rope, and fenders.....	146	120
Mats and carpeting.....	155	135
Waterproofs.....	204 (a)	169 (c)
Coke.....	6	21
Colchiflor.....	99	81
Colcothar.....	97	77
Cold cream.....	105 (b)	87 (b)
Collargol blister.....	99	81
Collars. (According to material.)		
Collections of botany, mineralogy, and zoology, when free.	389	344



	1905. Par.	1909. Par.
"Colliers royer".....	341 (b)	286 (b)
Collodion.....	97	77
Cantharidal.....	99	81
Cologne, perfumery prepared for toilet purposes.....	105 (b)	87 (b)
Colophony.....	77 (a)	56 (a)
Colts.....		170
Coloring for wine and liquors.....	85	61 (c), (d)
Colors:	87 (b)	66 (c)
Aniline.....	87 (b)	66 (c)
Artists'.....	85	61 (c), (d)
Artificial.....	84, 85	61 (c), (d)
Berlin blue.....	84 (c)	61 (c), (d)
Bituminous.....	85 (a)	61 (b)
Boneblack.....	89	61 (c), (d)
Cochineal.....	86 (c)	66 (c)
Derived from coal tar (aniline).....	87 (b)	66 (c)
Coal tar paint, not aniline dyes.....	85 (a)	61 (b)
Carmine.....	85	61 (c), (d)
Lithographic (ink).....	85 (a)	64 (a)
Litmus.....	58 (a)	61 (c), (d)
Logwood dyeing extracts.....	87 (a)	66 (b)
Litharge.....	84 (c)	61 (c), (d)
Lampblack and ivory black.....	89	61 (c), (d)
Lead—		
Red or white, dry.....	84 (a)	61 (a)
In liquid or paste.....	84 (b)	61 (b)
Natural colors—		
Dry.....	83	60
In liquid or paste.....	84 (d)	61 (d)
Noncorrodible graphite.....	89	67
Ocher—		
Dry.....	83	60
In liquid or paste.....	84 (d)	61 (d)
Prussian blue.....	84 (c)	61 (c), (d)
Sugar (burnt).....	85	61 (c), (d)
Sienna—		
Dry.....	83	60
In liquid or paste.....	84 (d)	61 (d)
Ultramarine blue.....	84 (c)	61 (c), (d)
Umber—		
Dry.....	83	60
In liquid or paste.....	84 (d)	61 (d)
Venetian red.....	83, 84 (c), (d)	61 (c), (d)
Vermilion.....	84 (c)	61 (c), (d)
Water.....	85	61 (c), (d)
White zinc.....	84 (c), (d)	61 (c), (d)
Columns:		
Of cast iron.....	31 (a)	28 (a)
Of wrought iron or steel (structural).....	41	34
Combed silk floss.....	171 (b)	146
Combs, curry.....	58, 59	47
Combs. (According to material.).....		320
Commercial documents, executed (free).....		335
Commercial samples.....	370	
Common woods:		
Acacia, alder, ash, beech, birch, black poplar, California redwood, cedar, cypress, elder, evergreen oak, maple oak, pear, pine, plantain, poplar, spruce, yew-leaved fig.....		157
Compasses for measuring.....	46	194
Compasses, magnetic.....	365	303
Component material of chief value defined.....		Rule 12, sec. 5
Composition buttons.....	345 (a)	283 (b)
Compound lard.....	272	208

	1905. Par.	1909. Par.
Compounds:		
Explosive.....	111 (a), (b)	91
Flavoring.....		258
Insulating, used exclusively for electricity.....	248	193 (a)
Milk.....		271
Compressed air:		
Engines.....	243	194
Pumps.....	257	194
Comptographs, and detached parts for.....		188
Computing apparatus, and parts for.....		188
Concentrated milk.....		270
Condensed milks and creams.....	320	270
Condiments for table use.....	328	256
Cones of glass for paving or roofing.....		18 (a)
Confectionery.....	331, 332	244
Confetti paper.....	190 (d)	150
Coniine.....	96	78
Conserved or crystallized fruits.....	331	238
Consignees.....		Sec. 17
Construction and enforcement.....		Sec. 5
Consular invoices.....	Sec. 22	Sec. 20, 21
Consular supplies, official, when free.....		345
Containers and receptacles:		
Immediate, of imported merchandise.....		Rule 13 (d), sec. 5
Reexportation of.....		Sec. 25
Controllers, electrical.....	250	193 (a)
Cooked rice.....	282	221
Cooking soda.....	94 (g)	74 (c)
Coopers' wares suitable for use as containers of liquids..	194	161 (a)
Other.....	194	161 (b)
In shooks, hoops, headings, staves, and bungs.....	194 (b)	160
Copaiba:		
Balsam.....	99	81
Oil of.....	105 (a)	87 (a)
Copal varnish.....	88	62
Copper, and alloys of, in:		
Bars.....	62	48
Bearings.....	67	50
Bolts.....	68 (a), (b)	50
Buttons.....	345 (b)	283 (c)
Bronze powder.....	69 (a)	50 (a)
Coins of national issues.....	Sec. 19 (c), 69 (a)	320
Cables, electric.....	65	49 (c)
Foil.....	69 (a)	50
Ingots (alloys).....	61	48
Ingots (pure).....	61	309
Laminæ (scales).....	60	309
Matte.....		309
Muntz metal.....		309
Nails—		
Nickeled.....	68 (a)	50 (b)
Other.....	68 (b)	50 (a)
Old.....	60	309
Ores.....	369	309
Pens.....	68 (c)	278
Pins.....	68 (c)	278
Pipes.....	67	48
Plates for fireplaces.....	67	50
Regulus.....		309
Rivets.....	68	50
Sheets.....	63	48
Scales (laminæ).....	60	309
Screws.....	68 (a), (b)	50
Wind instruments (musical).....	69 (a), (b)	185
Washers.....	68 (a), (b)	50
Tacks.....	68 (a), (b)	50
Wire.....	64, 65, 66	49

## Copper, and alloys of, in—Continued.

	1905.	1909.
Other manufactures of—	Par.	Par.
Plain.....	69 (a)	50 (a)
Nickel.....	69 (b)	50 (b)
Strings for musical instruments.....	69 (a), (b)	185
Oxide of.....	94 (e), 99	74 (c)
Nitrate of.....	94 (e)	74 (c)
Sulphate of.....	94 (e)	74 (c)
In pencils for cauterization.....	99	81
Copra.....	76	55
Export duties on.....	402	357
Copying books, letterpress.....	187	153
Copying paper.....	187	150
Coral:		
Unwrought.....	341 (a)	280 (a)
Wrought.....	341 (b)	280 (b)
Compositions imitating.....	342	281
Cord. (According to material.)		
Cordage. (According to material.)		
Cordials.....	308 (c)	263
Coriander seeds.....	81	57
Ground for culinary purposes.....	296 (b)	255
Coriander oil.....	99	87 (a)
Corduroy (cotton).....	124	103
Cork:		
Rough or in boards.....	202 (a)	168 (a)
Manufactured in stoppers.....	202 (b)	168 (b)
Manufactured in other articles.....		168 (c)
Corkscrews.....	46	194
Corn:		
Broom.....		169
Canned.....	320	232
In grain.....	278 (a)	220 (a)
In meal or flour.....	278 (b)	220 (b)
Shellers.....	245	194
Cornstarch, prepared for table use.....	282	221
Correspondence (free).....		349
Corrugated rubber matting.....	352 (d)	293 (b)
Corrugated sheets of wrought iron or steel, galvanized or not.....	36 (c)	31 (b)
Corrosive sublimate.....	97	77
Corset laces. (According to material.)		
Corset stays. (According to material.)		
Corsets. (According to material.)		287
Corticine.....		3
Corundum or carborundum wheels.....	46	
Cosmetics.....	105 (b)	87 (b)
Cosmos starch.....	107	89
Cot beds. (According to material.)		
Cottolene.....	272	208
Cotton, and manufactures thereof.....		Class V
Absorbent, medicated or not.....	99	82
Bath robes, pile fabrics.....	124 (a)	106
Bathing suits, knitted.....	125 (c)	107 (c)
Batting.....		98
Bedspreads of lace.....	127 (a)	109
Blankets.....	123	104
Blondes.....	127	109
Boot straps.....		113
Braid.....	131	113
Carpeting.....	128	110
Cinches.....	134	115
Cord, wrapping.....	116 (a)	96
Cordage.....	133	96
Corduroy.....	124	103
Corset laces.....	132	114

## Cotton, and manufactures thereof—Continued.

	1905.	1909.
Curtains—	Par.	Par.
Of tapestry .....	129	111
Of lace .....	127	109
Other. (According to material.)		
Drawers, knitted .....	125 (b)	107 (b)
Elastic textiles .....	135 (b)	117
Embroidery .....	Rule 10	Rule 9
Felt .....		98
Galloons .....	131	113
Gloves, knit .....	125 (c)	107 (c)
Gins .....	245	194
Hammocks .....		97
Jerseys, knit .....	125 (b)	107 (c)
Knitted goods—		
In the piece .....	125 (a)	107 (a)
Corset covers .....	125 (c)	107 (c)
Fishing nets .....	144	96
Gloves .....	125 (c)	107 (c)
Hammocks .....	144	97
Shawls .....	125 (c)	107 (c)
Stockings and socks .....	125 (c)	107 (b)
Sweaters .....	125 (b)	107 (b)
Tennis nets .....	144	97
Undershirts and drawers .....	125 (b)	107 (b)
Vests, ladies' .....	125 (b)	107 (b)
Laces .....	127	109
Lace bedspreads, curtains, and pillow shams .....	127 (a)	109 (a)
Mackintoshes .....	135 (a)	117
Medicated .....	99	82
Mops .....		98
Paper stock .....		315
Pile fabric .....	124	105
In towels .....	124 (a)	106
In bath robes .....	124 (a)	106
Pillow shams of lace .....	127 (a)	109
Piques .....	122	103
Plush .....	124	105
Raw .....	112	312
Ribbon .....	131	113
Rope .....	133	96
Rugs .....	128	110
Saddle girths .....	134	115
Seed oil .....	100 (b), 305	83
Seed .....	76	55 (a)
Seed meal or cakes .....		55 (b)
Shoe laces .....	132	114
Socks, knitted .....	125 (c)	107 (b)
Stockings, knitted .....	125 (c)	107 (b)
Swabs .....		98
Table covers of tapestry .....	129	111 (b)
Tape .....	131 (a)	113 (a)
Tapestry .....	129	111
Tassels .....	131	113
Tennis nets .....		97
Thread—		
For sewing, crocheting, embroidering, or darning .....	116	95
For sewing sails or sacks .....	116 (a)	96
Textiles .....		Class V, Group 3
Velvets and velveteens .....	124	105
Vests, ladies' knit .....	125 (b)	107 (b)
Waste .....	112	93
Waterproof .....	135 (a)	117
Wicks—		
For lamps .....	130	112
For making candles or matches .....	116 (b)	96
Yarn .....	113, 114, 115, 116	94
Mercerized .....	113 (b), 116	95

	1905. Par.	1909. Par.
Cough drops.....	99	81
Counterpanes. (According to material.)		
Making up defined, surtax for.....		Rule 11, Sec. 5 33 (a)
Couplings.....		
Coverings, unusual, for imported merchandise, pay duty at the same rate as would be charged if imported sepa- rately. (Sec. 177, Act No. 355) .....		Rule 13 (h) Rule 13 355
Coverings (packing), when free.....		
Cow hair.....	161	139, 315
Cowhide shoes.....	221	180 (a)
Cowhides:		
Raw, green, or dried.....	214	176
Tanned with hair on.....	215	177
Tanned and curried.....	217 (d)	178 (a)
Varnished, grained, or embossed.....	218	178 (c)
Cows.....	208 (b)	171 (a), 333, 334, 342, 348
Crackers:		
Edible.....	283	223
Fire.....	111	91 (c)
Cranes, power, hand, or hydraulic.....	247	194
Cranks, wrought iron.....	38 (b)	32, 33, 194
Cravenettes.....	166	142
Crayon pictures of actual persons.....	380	326
Other.....	182	155, 326
Crayons:		
Chalk.....	5	8
Charcoal, for drawing.....	85 (c)	65
In wood as pencils.....	85 (c)	65
Cream of tartar.....	97	76
Cream, toilet.....	105 (b)	87 (b)
Cream ware. (See Stoneware.)		
Creams and milks.....	320	270
Creme de menthe.....	308 (c)	263
Cremor bismuth.....	99	81
Creolin.....	97	77
Creoline (unrefined creosote).....	7	22
Creosote:		
Refined (wood).....	99	81
Unrefined.....	7	22
Crepe paper.....	187	150, 151
Crezol.....	99	81
Cricket bats.....		297
Crochet hooks.....	53, 68 (c)	278
Crochet lace:		
Cotton.....	127	109
Linen.....	154	128
Silk.....	174	148
Croquet sets and parts of.....		297
Croton oil.....	99	83
Crowbars.....	46	194
Crucibles of clay or stoneware.....	19 (b)	11 (b)
Crucible steel:		
Bars.....	36 (c)	30 (c)
Tools.....	46	194, 196
Crude:		
Animal oils and fats.....	101	84
Oils, mineral.....	8	22
Materials not otherwise provided for.....	366	306
Petroleum.....	8	22
Rules for classification of.....		Class II, Group 2
Crushers, rock.....	245	194
Crystal, and glass imitating crystal.....	13-16	16, 20
Artificial eyes.....	16 (c)	282
Chandeliers or bracket lamps.....	13 (a), (b)	16

	1905. Par.	1909. Par.
Crystal, and glass imitating crystal—Continued.		
Cut, engraved, painted, enameled, or gilt.....	13 (a)	16 (b) 20 (c)
Chimneys, for lamps.....	13 (c)	17
Globes, for lanterns.....	13 (b)	16
Electric incandescent lamps.....	250 (a)	193 (a)
Field glasses.....	16 (c)	20 (e)
In statuettes, flower stands, vases, and similar articles, for toilet purposes or house decoration.....	13 (a), (b)	20 (b), (c)
Mirrors.....	15	19
Plates, for roofing or paving.....	14	18
Spectacle glasses.....	16 (a)	20 (a)
Tinned, silvered, or coated with other metals (mir- rors).....	15	19
Window.....	14 (b), (c)	18 (b), (c)
Crystallized fruits.....	331	238
Crystals, for watches.....	238 (a)	187
Cubebs.....	81	57
Cigarettes of.....	99	81
Oil of.....	99	87 (a)
Cucurbitine.....	96	78
Cuffs, celluloid.....	342 (b)	281 (b)
Cultivators.....	245	194
Cumarin.....	99	81
Cups, as trophies or prizes, when free.....		330
Curacao, liquor.....	308 (c)	263
Currants:		
Canned.....	322 (b)	236
Dried.....	286	235
Currency, receivable for duties.....	Sec. 8	Sec. 9
Of invoice.....		Sec. 18
Of national issue.....		320
Currycombs, wrought iron.....	58, 59	47
Curry powder.....	296 (b)	255 (b)
Curtains. (According to material.)		
Cut glass, articles of.....	13 (a), 16 (c)	16 (b) 20 (c), (e)
Cuticura ointment.....	99	81
Cutlery of steel.....	54	44
Cutter circuit breakers.....	248	193 (a)
Cutters, forage.....	245	194
Cutters, glass.....	46	196
Cuttings of common metals, fit only for re-smelting.....		309
Cuttlefish bone.....	365, 366	184
Cyanide of potassium.....	97	77
Cyanide of mercury.....	97	77
Cyclometers, and parts therefor.....		187
Dana:		
Indian coriander seed.....	81	57
Ground for culinary purposes.....	296 (b)	255 (b)
Darning cotton.....	116	95
Dates:		
Dried—		
In bulk.....	286	235 (a)
In small packages.....	285	235 (b)
Fresh.....	374	234
Canned.....	322 (b)	236
Davits.....	245	310
Deals:		
Ordinary wood.....	192 (a)	157
Fine wood.....	193 (a)	158
Decanters, glass.....	13 (a), (b)	16 (a), (b)
Decorations, house:		
Of bisque, clay, faience, porcelain, and stoneware...	23	11 (f)
For Christmas trees.....		296
Definitions of terms used in the tariff.....		Sec. 8
Deleterious articles prohibited.....		Sec. 6 (e)

	1905. Par.	1909. Par.
Delphina, pure.....	96	78
Demijohns:		
Of clay.....	19 (b), (d)	11 (b)
Of common glass.....	12	15 (a)
Denaturants, mixtures of.....		76
Dental:		
Instruments.....	54 (e)	196
Rubber in sheets.....	352 (d)	293
Dentists:		
Chairs.....	59, 199	165
Cement.....	97	77
Gold solder.....	27 (d)	25 (d)
Silver for.....	28 (d)	26 (d)
Moss fiber gold.....	27 (d)	25 (d)
Dentifrices.....	105 (b)	87 (b)
Desk:		
Fans, electric.....	250	193 (a)
Telephones.....	248	193 (a)
Developing:		
Baths.....		302
Lights.....		302
Trays.....		302
Deviled ham, canned.....	315, 316	210
Dextrine.....	108	89
Dials for watches.....	238	187
Diamond-pointed tools of steel.....	46	196
Diamond dust.....	365	13
Diamonds.....	24, 379	13
Diastase.....	99	81
Dice. (According to material.)		
Loaded (prohibited).....	Sec. 6	Sec. 6 (c)
Dies and stocks.....	46	194
Differential pulleys.....	245	194
Diggers, post hole.....	46	194
Digitalin.....	96	78
Digitalis (herb).....	81	57
Dill, oil of.....	105 (a)	87 (a)
Diminutive articles for use as toys.....		296
Dingies.....	267	203
Dionine.....	96	78
Dioxide of manganese.....	97	77
Dishes. (According to material.)		
Disk harrows.....	245	194
Distributing boards, electric.....	248	193 (a)
Diuretica.....	99	81
Diving suits and appurtenances.....	257	194
Documents:		
Commercial, executed.....		320
Public.....		320
Typewritten.....		320
Dog biscuits.....	283 (a)	223
Dogs.....	211	174
Doilies. (According to material.)		
Domestic animals, when free.....		341
Dominos of:		
Wood or bone.....	342 (b), 353	296
Ivory.....	341 (b)	280
Donkey engines.....	243	194
Doorknobs. (According to material.)		
Doublets:		
Unset.....	24	14
In gold jewelry.....	27 (c)	25 (c)
In silver jewelry.....	28 (c)	26 (c)
Dover's powder.....	99	81
Downs and feathers.....		291

	1905. Par.	1909. Par.
Draft harness.....	228 (a)	181 (a)
Drafts (blank forms).....		151 (b)
Executed.....		320
Dragees, medicinal.....	98	81
Dragon's blood.....	87 (a)	66 (c)
Drain pipes. (According to material.)		
Drawbacks on imported materials.....	Sec. 23	Sec. 23, 24
Drawbars (railroad).....		33 (a)
Drawers. (According to material.)		
Drawing inks.....	85 (b)	64 (b)
Drawing paper.....	187	150, 151
Drawings in ink, water colors, or oil.....	182	155, 326
Dredging machinery and apparatus.....	245	194
Dressing:		
Harness.....	89	67
Hoof.....	99	81
Dressing for shoes.....	89	67
Dressings, surgical (aseptic and antiseptic).....	99	82
Dress patterns of paper.....	190 (d)	151
Dress shields. (According to material.)		
Drill grinder, twisted.....	257 (b)	194
Drills.....	46	194
Drivers, screw.....	46	194
Drop black.....	89	61 (c)
Drugs.....		Class IV
Adulterated prohibited.....		Sec. 6 (e)
Fruits, flowers, and vegetable products for.....	81	57
Dried insects and animal products for.....	82	59
Drum hoists, friction.....	245	194
Dryers, tobacco.....	257	194
Dues, wharfage.....	Sec. 14	Sec. 16
Duplicating machines and parts for.....		188
Dusters, feather.....	231	291 (b)
Dust, gold, silver, and platinum.....	372	318
Dutiable:		
Value defined.....		Rule 13, (a), (b), Sec. 5
Weight.....		Rule 13 (c), (d), (e), (f), (g), (h)
Duties:		
Payment of.....		Sec. 9
Rates of, established.....		Sec. 11
To be assessed when two or more rates are applicable.....		Rule 12, Sec. 5
Duty, maximum rates of, on importations.....		Sec. 11
Dye, hair.....	97, 105 (b)	87 (b)
Dyeing extracts.....	87 (a)	66 (b), (c)
Dyes.....	87	66
Dye woods, barks, roots.....	86	66 (a)
Extracts of.....		66 (b), (c)
Dynamite.....	111 (a)	91 (a)
When prohibited.....	Sec. 6	Sec. 6
Dynamos.....	250	193 (a)
Earthenware. ( <i>See Clay.</i> )		
Earth in kaolin.....	3 (b)	6 (b), (c)
Earths.....	3	Class I, Par. 6
Earth color, such as sienna, ocher.....	83	60
Eau de cologne.....	105 (b)	87 (b)
Eau de quinine.....	105 (b)	87 (b)
Eave troughs, galvanized sheet iron.....	36 (c)	31 (b)
Eaxine pink dye.....	87 (b)	66 (c)
Edam cheese.....	334 (b)	273
Edible bird's nest.....	366	226
Edible products not otherwise provided for:		
Crude.....		276 (a)
Other.....		276 (b)
Egg powders.....		272



	1905. Par.	1909. Par.
Eggs:		
Fresh, salted, or preserved in natural form.....	333, 337	272 (a)
Preparations of.....		272 (b)
Or silkworm.....	167	332
Eggshell ware. ( <i>See</i> Porcelain.)		
Eider down.....	231 (a)	291 (a)
Manufactures of.....	230	291 (b)
Elastic textiles. ( <i>According to material.</i> )		
Electric:		
Amperemeters.....	248	193 (a)
Annunciators.....	248	193 (a)
Arc lamps and fittings.....	248	193 (a)
Batteries—		
Dry and wet.....	248	193 (a)
Storage.....	249	193 (a)
Bells.....	248	193 (a)
Belts.....	365	193 (b)
Buttons.....	248	193
Carbon brushes.....	248	193 (a)
Chandeliers.....		193 (b)
Cigar lighters.....		193 (b)
Conducting cables of copper.....	35	49 (c)
Cooking and heating apparatus and utensils.....		193 (b)
Curling irons.....		193 (b)
Dental appliances.....		193 (b)
Desk and table lamps.....		193 (b)
Dynamos.....	250	193 (a)
Exciters.....	250	193 (a)
Fans.....	250	193 (a)
Fire-alarm apparatus.....	248	193 (a)
Ferraris meters.....	248	193 (a)
Flatirons.....		193 (b)
Galvanometers.....	248	193 (a)
Generators.....	250	193 (a)
Incandescent bulbs and tubes.....	250 (a)	193 (a)
Installations.....	248	193 (a)
Insulating compounds.....	248	193 (a)
Insulators of glass and porcelain.....	248	193 (a)
Lamps, incandescent.....	250 (a)	193 (a)
Lighting, carbons for.....	110	193 (a)
Motors.....	250	193 (a)
Plating outfits.....		193 (b)
Power, machinery for.....	250	193 (a)
Snap switches.....	248	193 (a)
Sockets.....	248	193
Soldering irons.....		193 (b)
Surgical appliances.....		193 (b)
Switchboards.....	248	193 (a)
Switches.....	248	193 (a)
Stoves.....	248	193 (b)
Tapes, insulating.....	248	193 (a)
Telephones.....	248	193 (a)
Therapeutic appliances.....		193 (b)
Thermostats.....	248	193 (b)
Transformers.....	250	193 (a)
Vibratory apparatus.....		193 (b)
Voltmeters.....	248	193 (a)
Wattmeters.....	248	193 (a)
X-ray machines.....		193 (b)
Other instruments, implements, utensils, and articles used for, by, or with.....		193 (b)
Electricity:		
Apparatus and appliances.....	248	193
Machinery for generation of.....	250	193 (a)
Electro-plating outfits.....		193 (b)
Electro silicon, metal polish.....	97	77
Embossed hides, skins, and leathers.....	218	178 (c)

	1905. Par.	1909. Par.
Embroidery:		
Definition of.....		Rule 9, Sec. 5
Containing common metal or silver threads or spangles, surtax for.....		Rule 9, Sec. 5
Gold thread or spangles in.....		Rule 9, Sec. 5
Emery:		
Cloth.....	46	194 (b)
Paper.....	185	149
Powder.....	3 (b)	6 (b)
Wheels and stones.....	2, 46	3
Emeralds.....	24	13
Emetic, tartar.....	97	77
Emetin.....	96	78
Emulsion.....	99	81
Enacting clause.....		Sec. 1
Enamel (colors).....	84 (d)	61 (d)
Enforcement and construction.....		Sec. 5
Engines and detached parts for.....	243, 245, 246	194
Engraved hides, skins, and leathers.....	218	178 (c)
Engravings.....	182	151 (b), 155
Envelopes of paper.....	179	150 (b)
Epaulets. (According to material.)		
Equipment, photographic.....		302
Ergot:		
Of rye.....	81	81
Oil of.....	99	83
Ergotin.....	99	81
Erigerontis.....	99	81
Erysimum:		
Fluid, extract of.....	99	81
Leaves.....	81	57
Escutcheon pins. ( <i>See</i> Nails.)		
Eserine.....	96	78
Esparto.....	203, 204	169
Essence:		
Artificial orange.....	105 (a)	87 (a)
Of almonds.....	105 (a)	87 (a)
Of beef.....	327, 365	213
Of gin.....	105 (a)	87 (a)
Maravillosa.....	99	81
Of whisky.....	105 (a)	87 (a)
Essential oils. ( <i>See also</i> Oils.)		
Of anise.....	105 (a)	87 (a)
Of carob.....	99	87 (a)
Of geranium.....	105 (a)	87 (a)
Of juniper.....	99	87 (a)
Etchings.....	182	151 (b), 155
Ether, acetic (commercial), not prepared for anesthetics..	97	77
Petroleum.....	97	77
Sulphuric—		
Commercial.....	97	77
For anesthetics.....	99	81
Ethnology specimens for public museums, schools, and academies and scientific corporations.....	389	344
Ethyl chloride.....	99	81
Eucalyptus oil.....	99	87 (a)
Eucalyptol.....	99	81
Euchinin (quinine salt).....	384	322
Eugatel.....	97	77
Euphorbia oil.....	99	87 (a)
Euquinine.....	384	322
Euquinone.....	97	77
Evaporated milk and cream.....	320	270
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Exchange, bills of, executed, free.....		320
Exciters, electric.....	250	193 (a)
Exemptions from duties.....		Sec. 2

	1905. Par.	1909. Par.
Exhaust fans.....	257	194
Exhibitions:		
Domestic, foreign articles for.....	394	348
Foreign, domestic exhibits returned from.....	Sec. 19 (d)	350
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Explosive signals.....		91 (a)
Explosives prohibited, except as provided.....		Sec. 6 (a)
Explosives.....		Sec. 6
For miners, miners' fuses, and caps.....	111 (a)	91 (a)
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Exportations, free, except as specially provided.....		Sec. 4
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Expositions, articles for, when free.....		348
Extinguishers, fire (chemical).....	97	77
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Almonds.....	327	258
Beef.....	365	213
Bigota, liq.....	99	81
Carylopsis.....	105	87 (a)
Guayacum.....	99	81
Licorice.....	78	81
Logwood.....	87 (a)	66 (b)
Malt.....	312 (a), (b)	81, 267
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Extracts:		
For dyeing and tanning.....	87 (a)	66 (b)
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Eyeglasses and lenses for same.....	16 (a)	20 (a)
Eyes, artificial.....	16 (c)	282
Eyes and hooks of common metal.....	52	278
Eyelet rings, of brass.....	69 (a), (b)	50
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Faience:		
Articles of.....	20	11
In flower stands, statuettes, vases, high and bas-reliefs, toilet articles, house decorations.....	23	11 (f)
Fairs, articles for, when free.....		348
Falsely stamped or marked articles of gold or silver, or their alloys, prohibited.....		Sec. 6 (d)
False teeth.....	342 (b)	282
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Fanning mills for cleaning cereals.....	245	194
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Electric.....	250	193 (a)
Wall, decorative. (According to material.).....		
Fare registers and parts for.....	275 (b)	188
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Fat, wool.....	101 (a), (b)	84
Fats:		
Animal.....	101	84
Lard; imitations; also vegetable lard.....	271, 272	208
Glycerine, olein, stearin, and spermaceti.....	101 (c)	84
Vegetable.....	100 (a), (b)	83
Faucets. (According to material.).....		
Faucer:		
Boas.....	230	290
Bone dress and corset stays.....	342 (b)	281 (b)
Dusters.....	231	291 (b)
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	1905. Par.	1909. Par.
Feathers:		
For ornaments.....	230	290
Plumes of.....	230	290
Others, and manufactures of.....	231 (a)	291
Feculae for industrial purposes.....	107	89
Felt:		
Caps of.....	357	301
Cotton.....		98
Covered with tar or pitch for roofs and structural purposes.....	348	286
Hats of.....	356	300
Wool.....	166	142
Fenalgina.....	99	81
Fencing:		
Foils.....		297
Iron or steel wire.....	45	36
Wooden.....	194 (d)	157 (b)
Other. (According to material.).....		
Fennen oil.....	105 (a)	87 (a)
Fern oil.....	99	87 (a)
Ferraris meters.....	248	193 (a)
Ferricodile.....	99	81
Ferro cyanide:		
Of iron.....	97	77
Of potassium.....	97	77
Ferroline, aluminum powder in oil.....	84 (d)	61 (d)
Ferrum arsenate.....	99	81
Ferrum redact, pure iron for medicinal use.....	99	81
Fertilizers:		
Artificial or chemical.....	106	74 (a)
Natural (manures).....	383	321
Fezzes.....		301
Fiber or pulp indurated.....	365	156
Fibers, dried for drugs.....	81	57
Fibers, vegetable, raw or hackled.....		313
Fichus, making up defined, surtax for.....		Rule 11, Sec. 5
Field glasses.....	16 (c)	20 (e)
Figs:		
Dried—		
In bulk.....	286	235 (a)
In small packages.....	285	235 (b)
Fresh.....	374	234
Figured hides, skins and leathers.....	218	178 (c)
Figures:		
Offensive to morality.....	Sec. 6 (2)	Sec. 6
Wax—		
For public entertainment (imported temporarily).....	392	342
Other.....	103	85 (c)
Files:		
Letter, of cardboard.....	190 (d)	150 (b), 151 (b)
Tools.....	46	194
Filings of steel and other common metals fit only for re-smelting.....	74	309
Fillers, wood.....		62
Film packs, and kits.....		302
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For cameras.....	362	302
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Filter paper.....	187	150, 151
Findings of leather for boots and shoes.....	218	178 (a), (b), (c)
Fine art, works of, imported for public museums, galleries, or art schools.....	387	336, 337, 344

Fine woods: Amaranth, apple, bird's-eye maple, box-wood, camphor, cherry, chestnut, ebony, hazel, holly, ironwood, jasmine, juniper, laurel, lemon, lignum-vitæ, linden, mahogany, medlar, plum, pomegranate, orange, olive, rosewood, sandalwood, snakewood, teak, walnut, and yew.....			1905. Par.	1909. Par.
Fine stones.....			1	158
Finishings, harness, of iron.....			49	42
Firearms, prohibited except as provided ( <i>see</i> Sec. 6 (a)).			55, 56	45
Cartridges for and detached parts for.....			346	91 (b)
Fire:				
Alarm apparatus, electric.....			248	193 (a)
Bricks of clay.....			17 (a), (b)	9
Clay, articles of..... 17-19 (a), (b), (c), (d), (e), (f)			111 (b)	9, 11
Crackers.....			257	91 (c)
Engines.....			97	194
Extinguishers, chemical.....			201	77
Wood.....			111 (b)	167
Works.....				91 (b)
Fire pans. (According to material.)			46	194
Firmer chisels.....				
Fish:				
Anchovies, canned.....			318	215 (c)
Angulas, canned.....			317, 318	215 (c)
Canned or potted.....			318	215
Caviar, canned.....				215 (c)
Clams—				
Canned.....			317 (b)	215 (b)
Not canned.....			275	217
Codfish—				
Canned.....				215 (a)
Salted or dried.....			273	214
Fresh.....			274 (a)	216 (a)
Herring, canned.....			317	215 (a)
Hooks, steel.....			54 (d)	44 (a)
Live.....				174
Merluza guisada, canned.....			318	215 (c)
Nets—				
Of cotton.....				96
Of other vegetable fibers.....			144	120 (a)
Not otherwise provided for.....			274	215 (b), 216
Oil.....			101	84
Oysters—				
In bulk, or in cans, fresh.....			275	217
Preserved in cans.....			317 (b)	215 (b)
Pickled, in bulk.....			274 (b)	216 (b)
Roe—				
Canned.....			318	215 (c)
In bulk, dried.....			274 (b)	216 (b)
Salmom, in cans.....			317 (a)	215 (a)
Sardines, in cans.....			317	215 (a), (c)
Salted, not canned.....			274 (b)	216 (b)
Shell, not canned or potted.....			275	217
Smoked, not canned.....			274 (b)	216 (b)
Sounds.....				183
Stockfish.....			273	214
Fishing:				
Boats.....			267	203
Nets, of cotton.....				96
Of hemp and other vegetable fibers.....			144	120 (a)
Fishplates.....				33 (a)
Fittings for arc lamps.....			248	193 (a)
Fittings of gold or silver plated wares for carriages and coffins.....				27 (b)
Flags. (According to material.)			58	47
Flanges, malleable cast-iron.....			183	151 (b)
Flaps for tobacco, etc., lithographed.....				

	1905.	1909.
	Par.	Par.
Flash light:		
Powder or sheets.....	73 (f)	54 (b)
Cartridges of magnesium.....	73 (f)	54 (b)
Flasks. (According to material.)		
Flatirons, of cast iron.....	32, 33	29
Flavoring extracts, compounds, and sirups.....	327	258
Flax:		
Cords and cordage.....	144, 146	120
Hackled.....	137	313
Manufactures of.....		Class VI
Plushes.....	151	126
Raw.....	137	313
Rope.....	146 (a)	120
Rope makers' wares.....	146	120
Seed.....	76	55 (a)
Ground, in meal.....	81	55 (b)
Oil of.....	100 (b)	83
Textiles, and manufactures of.....		Class VI, Group 2
Thread.....	144	120
Twine.....	144, 146	120
Velvets and velveteens.....	151	126
Yarns.....	139, 141	119, 120
Fleabane oil, Canada.....	99	87 (a)
Fleiges (hoop iron).....	36 (a), (c)	31 (b)
Flint glass. (See Crystal.)		
Flock (wool waste).....	162	137 (a)
Flooring:		
Common wood planed or dovetailed for.....	192 (b)	157 (b)
Fine wood planed or dovetailed for.....	193 (b)	158 (b)
Florida water.....	105 (b)	87 (b)
Floss silks.....	171, 172	146
Flour:		
Arrowroot.....	282	221
Barley.....	277 (b)	219 (b)
Beans.....	287 (c)	229 (c)
Buckwheat.....	278 (b)	219 (b)
Cereals prepared for table use.....	282	221
Corn (maize).....	278 (b)	220 (b)
Graham.....	277 (a)	219 (b)
Lily root.....	282	221
Millet.....	279 (b)	220 (b)
Oats.....	278 (b)	220 (b)
Other cereals.....	278 (b)	220 (b)
Pease.....	287 (c)	229 (c)
Pulse.....	287 (c)	229 (c)
Rice.....	276 (c)	218 (c)
Rye.....	277 (b)	219 (b)
Sacks. (According to material.)		
Wheat.....	277 (b)	219 (b)
Flowerpots:		
Clay and earthenware, common.....	19 (c)	11 (b)
Other, ornamental, of bisque, faience, porcelain, and stoneware.....	23	11 (f)
Flower seeds.....	302	227
Flower stands, decorative. (According to material.)		
Flowers:		
Artificial and parts of.....	350	292
Drugs.....	81	57
Lily, dried.....	288	231
Linden, dried.....	81	57
Rose.....	81	57
Fluoric acid.....	91 (c)	70 (c)
Fly paper, sticky or impregnated.....	97	77
Fodder.....	303	228
Foeniculi, oil of.....	105 (a)	87 (a)

	1905. Par.	1909. Par.
Foil:		
Copper.....	69 (a)	50
Gold.....	27 (d)	25 (d)
Gold or silver plated.....		27 (b)
Silver.....	28 (d)	26 (d)
Tin.....	72 (c)	53 (a)
Foils, fencing.....	59	297
Folders, for advertising only, having no commercial value.....	381	327
Football.....	229, 352 (d)	297
Forage.....	303	228
Cutters.....	245	194
Forceps, surgical and dental instruments.....	54 (e)	196
Other.....	46	194
Forking spades.....	46	194
Forks. (According to material.).....		
Formaldehyde.....	97	77
Formalin.....	97	76
Formodine.....	99	81
Formula, private.....		Sec. 8
Formulary, national or pharmacopiea.....		Sec. 8
Fortoin.....	99	81
Fountain pens.....		295
Fowls ( <i>see</i> Poultry).....	268	175, 204
Frames for buildings of iron or steel.....	41	34
Frames, umbrella, steel.....	59	47, 298 (d)
Frames, plate.....		302
Frankfort drop back.....	89	61 (c), (d)
Frauds or intended frauds in invoices to be reported by consuls, vice-consuls, commercial agents, collectors, and deputy collectors of customs, and commissioners of the United States to the insular collector of customs.....		Sec. 21
Free (subject to express conditions).....		Sec. 13
Free (upon compliance with corresponding regulations).....		Sec. 14
Free list (unconditional).....	Sec. 12	Sec. 12
"Freeze-em," a meat preservative.....	97	77
Freezers, ice cream.....	257 (b)	194
French chalk.....	5	8
Friction drum hoists.....	245	194
Frog, steel railway switch.....	42	33 (a)
Fruit:		
Artificial and parts of.....	350	292
Brandied.....	323	238
Butter.....		237
Canned.....	322	236
Conserved or crystallized.....	331	238
Currants, dried.....	286	235
Dried.....	285, 286	235
Fresh.....	374	234
Jams.....	322 (b)	237
Jellies.....	332	237
Juice, unfermented.....	313	268
Other.....		269
Nonedible, dried (drugs).....	81	57
Oil, artificial.....	308 (c), 97	77, 263
Pickled.....	321	238
Brandied, in cordials or spirits.....	323	238
Preserved in wood, tin, or glass.....	321, 322	236
Pulp.....	313	237
Sirups for beverages.....	313	269
Fuel, vegetable.....	201	167
Furnaces:		
Clay.....	19 (b)	11 (b)
Grates for, of cast iron.....	31 (a)	28 (a)
Funeral wreaths of artificial flowers.....	350	292

	1905. Par.	1909. Par.
Fuses:		
For fireworks.....	111 (b)	91 (b)
For miners.....	111 (a)	91 (a)
Furniture of:		
Bamboo, rattan, wicker, cane, rushes, grass, or analogous materials.....	204	169 (b)
Bent wood.....	198	162
Other. (According to material and elaboration.)		
Furniture springs of wrought iron.....	45	47
Furs and fur skins.....		177
Gabanum, varnish.....	88	62
Galange root.....	81	57
Gallic acid.....	92 (d)	71 (b)
Gallnuts.....	81	57
Galloons. (According to material).....		Rule 7, Sec. 5
Galvanic batteries.....	248	193
Galvanized iron or steel for roofing.....	36 (c)	31 (b)
Galvanometers.....	248	193 (a)
Gambling outfits, prohibited.....	Sec. 6	Sec. 6 (c)
Game.....	268	204
Games (toys), except those of gold, silver, etc.....	353	296
Gang plows.....	245	194
Garden seeds.....	302	227
Garnets in the rough or cut, unset.....	24, 379	13
Garters, elastic. (According to material.)		
Gaskets, rubber.....	352 (a)	293 (a)
Gas motors.....	243	194
Gasoline.....	10 (a)	23 (d)
Engines.....	243	194
Motors.....	243	194
Gauge liter, for tariff purposes, defined.....		Class XIII, Group 6
Gauges, steam pressure.....	257	194
Gauze:		
Bandages.....	99	82
Copper or brass.....	66 (a), (b)	49 (e)
Iron wire.....	44 (a), (b)	36 (d)
Other. (According to material.)		
Geese.....	268	175, 204
Gelatin.....	109	90
Capsules, empty, for medicine.....		81
Other manufactures of.....		90
Geldings.....		170, 342, 348
Gelgaum walnut oil.....	100 (b)	83
General Rules.....		Sec. 5
Generators, electric.....	250	193 (a)
Genista:		
Manufactures of.....	204	169 (c)
Unmanufactured.....	203	169 (a)
Gentian root.....	81	57
Geodetical appliances and apparatus, not otherwise pro- vided for.....		303
Geranium, essence, oil.....	105 (a)	87 (a)
German silver, usually copper alloy. (See Copper.)		
Germatol.....	99	81
Germea.....	282	221
Ghee.....	336	275
Gimlets.....	46	194
Gin.....	308 (a)	263
Sloe.....	308 (c)	263
Essence of, concentrated.....	105 (a)	87 (a)
Gins, cotton.....	245	194
Ginger:		
Ale.....	312 (c)	268
Brandy.....	308 (b)	262
Grass, oil of.....	105 (a)	87 (a)
Ground.....	296 (b)	255 (b)
Unground.....	296 (a)	255 (a)



	1905. Par.	1909. Par.
Girths, saddle:		
Cotton.....	134	115
Linen, and other vegetable fibers.....	159	133
Ginseng root.....	81 (a)	58
Glass.....		Class 1
Articles—		
Not cut, enameled, engraved, gilt, or painted...	13 (b)	16 (a), 20 (b), (c)
Painted, enameled, engraved, gilt, or cut.....	13 (a)	16 (b), 20 (c)
Beads—		
Curtains of.....	16	20 (e)
Imitating amber.....	342 (b)	281
Loose, or in strings.....	16	20 (e)
In necklaces or other ornaments.....	340	279
Bottles—		
Common hollow glassware.....	12	15 (a)
Cigarette holders imitating amber.....	342 (b)	281 (b)
Cutters.....	46	196
Dry plates, enameled photographic.....	362	302
Graduates, engraved.....	13 (a)	20 (e)
Goblets.....	13 (a), (b)	16 (a), (b)
Hollow ware, ordinary.....	12	15 (a)
House decorations.....	13 (a), (b)	20 (b), (c)
Imitations of precious stones.....	26	14
Incandescent electric lamps.....	250 (a)	193 (a)
Insulators.....	248	193 (a)
Lamp:		
Chimneys.....	13 (c)	17
Globes.....	13 (b)	16
Mirrors.....	15	19
Paper.....	185	149
Paving slabs, cones, or prisms.....	14 (a)	18 (a)
Photographic dry plates.....	362	302
Plate.....	14	18 (c)
Enameled or engraved.....	14 (d)	18 (d)
Powdered or crushed.....	16 (b)	20 (d)
Roofing slabs, cones, or prisms.....	14 (a)	18 (a)
Spectacles.....	16 (a)	20 (a)
Sheets for windows (common).....	14 (b)	18 (b)
Siphons for aerated water.....	12 (a)	15 (b)
Slides for magic lanterns.....	254	186
Statuettes, flower stands, etc.....	13 (a), (b)	20 (b), (c)
Stirring rods.....	16 (b)	20 (e)
Table service.....	13 (a), (b)	16 (a), (b)
Test tubes.....	16 (b)	20 (e)
Tinned (mirrors).....	15	19
Toilet articles, urns.....	13 (a), (b)	20 (b), (c), (e)
Watch crystals.....	228 (a)	187
Wash basins.....	16 (b), (c)	16 (a), (b)
Glasses:		
For clocks.....	239	187
Looking.....	15 (a), (b), (c)	19
For spectacles.....	16 (a)	20 (a)
Reading.....	16 (c)	20 (e)
Glauber's salt.....	94 (c)	74 (c)
Glazed cardboard:		
In sheets.....	189 (a)	150 (a) 151 (a)
Manufactures of.....	190 (b), (d)	150 (b) 151 (b)
Globe valves, not machinery. (According to material.)		
Gloves:		
Baseball and boxing.....	220	179 (b)
Cotton, knit.....	125 (c)	107 (c)
Kid skin.....		179 (a)
Leather, other.....	220	179 (b)
Linen, knit.....	152 (c)	127 (b)
Silk.....	173 (b)	148
Wool.....	165 (b)	143
Other. (According to material.)		

	1905. Par.	1909. Par.
Glucose.....	289 (a)	242
Glues.....	109	90
Glycerine.....	101, (b), (c)	84
For toilet purposes.....	105 (b)	87 (b)
Glycerophosphate, calcium, iron, or sodium.....	99	81
Goats, live.....	211	174
Goat skins:		
Curried.....	217 (b)	178 (b)
Shoes of.....	223	180 (b)
Goblets, glass.....	13 (a), (b)	16 (a), (b)
Goggles.....	16 (a)	20 (a)
Gold:		
Articles other than jewelry or plate.....	27 (d)	25 (d)
Broken-up jewelry or table services, bars, sheets, pieces dust, and scraps.....	372	318
Chloride or muriate of.....	96	78
Coins of national issues.....	372	320
Dust.....	372	318
Foil or leaf.....	27 (d)	25 (d)
Jewelry-plate and goldsmiths' wares:		
Not otherwise provided for.....	27 (a)	25 (a)
Set with precious stones or pearls.....	27 (b)	25 (b)
Set with doublets, imitation precious stones or pearls.....	27 (c)	25 (c)
Medals, badges, and cups as trophies or prizes.....	27	330
"Moss-fiber" (for dentists).....	27 (d)	25 (d)
Ore.....	369	309
Pellets, for dentists' use.....		25 (d)
Plated:		
Articles other than jewelry.....	29 (b)	27 (b), (c)
Carriage and coffin fittings.....		27 (b)
Foil.....		27 (b)
Jewelry.....	29 (a)	27 (a)
Knives, forks, and spoons.....		27 (b)
Lamps.....		27 (b)
Picture frames.....		27 (b)
Saddlery hardware.....		27 (b)
In sheets.....	372	318
Solder, thread, and wire.....	27 (d)	25 (d)
Threads or spangles, contained in embroidery.....		Rule 9, Sec. 5
Watches.....	238	187
Unfinished parts for rings, earrings, and unfinished portions of jewelry.....	27 (d)	25 (d)
Golf balls.....	352 (b)	297
Golf sticks.....		297
Gombault metal. ( <i>See</i> Copper.).....		
Gomenol.....	99	81
Goose grease.....	101 (d), (e)	84
Gossypii oil.....	100 (d), (e)	84
Gauges.....	46	194
Government supplies.....	385	338
Graduates, engraved glass in.....	13 (a)	20 (e)
Grafters.....	46	194
Graham flour.....	277 (b)	219 (b)
Grain separators.....	245	194
Granite, common stone.....	2	2
Grape nuts.....	282	221
Graphite, and manufactures of.....	89	67
Graphophones, phonographs, records, and parts for.....	254	186
Gross weight defined.....		Rule 13
Gum, chewing.....		244
Gunpowder, prohibited except as provided.....		Sec. 6 (a)
Grass:		
Ginger, oil of.....	105 (a)	87 (a)
Shears.....	54 (c)	44 (a)
Seeds.....	302	227

	1905. Par.	1909. Par.
Grates, for furnaces, cast iron.....	31 (a)	28 (a)
Grease:		
Axle.....	8	22
Goose.....	101 (d), (e)	84
Graphite.....	89	67
Green soap, <i>sapo viridis</i> .....	104	86
Grindstones.....	2 (d)	3
Gross weight defined.....	Rule 17	Rule 13 (d)
Ground salt.....	94 (b)	74 (c)
Ground nut oil.....	100 (b)	83
Guajacol.....	99	81
Gualtheria oil.....	105 (a)	87 (a)
Guano.....	383	321
Guaracol.....	99	81
Guarana.....	81	57
Guayacum, extract of.....	99	81
Gulaman.....	109	90
Gum:		
Acacia, aloes, arabic, asafetida, benzoin, kino, sanda- rac, senegal, shellac, tragacanth, and other vege- table.....	78	56 (b)
Chewing.....	332	244
Colophony.....	77 (a)	56 (a)
Paper.....	187	150, 151
Gumabault metal. ( <i>See</i> Copper.)		
Gumdrops.....	332	244
Gun:		
Cotton (pyroxylin, explosive).....	111 (a)	91 (a)
Covers of leather.....	229	182
Powder. ( <i>See</i> Sec. 6.)		
Explosive compounds, miners' fuses and caps... Other.....	111 (a)	91 (a) 91 (b)
Guns. ( <i>See</i> Arms.)		
Gunny sacks.....	145	121
Gut, dried.....	233	183
Gutta-percha:		
Crude.....	77 (c)	293 (a)
Manufactures of.....	352	293
Gutters, iron.....	36	31 (b)
Gymnasium apparatus.....		297
Gypsum:		
Unwrought.....	3 (a)	6 (b), (c)
Wrought.....	4	7
Hacksaws.....	46	194
Haddock:		
Canned.....	317 (b)	215 (a)
Dried, in bulk.....	274 (b)	216 (b)
Fresh.....	274 (a)	216 (a)
Pickled or smoked, in bulk.....	274 (b)	216 (b)
Haematites.....		60
Hair:		
Animal, not further advanced than washed.....	161	314
Other, and manufactures of.....	164	139
Braids.....	164	139
Brushes. ( <i>According to material.</i> )		
Clippers.....	54 (d)	44 (b)
Dyes.....	97, 99, 105 (b)	87 (b)
For violin bows, prepared.....	164	185
Human, manufactured or not.....	344	140
Manufactures of.....		Class VII
Mattresses.....	164	139
Pins, of common metals.....	52, 68	278
Other. ( <i>According to material.</i> )		
Spun.....	163	169
Textiles.....	164	169
Tonic, perfumed.....	105 (b)	87 (b)

Hair—Continued.	1905.	1909.
Vegetable—	Par.	Par.
Manufactured.....	204	169 (c)
Unmanufactured.....	203	169 (a)
Halter bits, saddlery hardware.....	49	42
Halters of leather.....	228 (c)	181 (b)
Hammers.....	46	194
Steam.....	257	194
Sledge.....	46	194
Hammocks:		
Of cotton.....		97
Of other vegetable fibers.....		120 (d)
Other. (According to material.)		
Hams:		
Canned or potted.....	315, 316	209
Deviled.....	315, 316	211
Smoked or cured, in bulk.....	270	207
Handkerchiefs. (According to material.)		
Making up defined, surtax for.....		Rule 11, Sec. 5
Handles:		
For tools and implements.....	194 (e)	194
For umbrellas. (According to material.)		
Hardware, saddlery, of wrought iron or steel.....	49 (a), (b)	42
Hard rubber manufactured in articles.....	352 (b)	293 (c)
Harika wares.....	191 (b)	156
Harmoniums.....	236	185
Harness:		
Draft, and parts of.....	228 (a)	181 (a)
Dressing.....	89	67
Finishings ( <i>see also</i> Saddlery hardware).....	49	42
Makers' wares, other.....	228 (c)	181 (b)
Other, and parts of.....		181 (b)
Harpoons.....	46	194
Harrows.....	245	194
Harvesting machinery.....	245	194
Hat:		
Bands, of sheepskin, finished.....	229	182
Boxes, of whatever material.....	228 (c)	288
Hatchets.....	46	194
Hats, and crowns for:		
Of paper.....		296
Of straw, chip, palm, grass, rattan, etc.....	355	299
Of other materials.....	356	300
Hat strings, manufactured of silk.....	174	148
Hay (forage).....	303	228
Hayforks.....	46	194
Hazel, essence.....	105 (a)	87 (a)
Hazeline.....	99	81
Headings, hoops, bungs, staves, and shooks (coopers' wares).....	194 (b)	160
Headwear, not specially mentioned.....		301
Hectogram, abbreviation for.....		Sec. 7
Hectoliter, abbreviation for.....		Sec. 7
Hedeoma, oil.....	99	87 (a)
Hedoral, carbolic disinfectant.....	97	77
Hedge shears.....	54 (c)	44 (a)
Heelball, shoemakers'.....	103	85 (c)
Helenin.....	99	81
Hellebori, extract.....	99	81
Hemlock oil.....	99	87 (a)
Hemp:		
Carpeting.....	155	129
Cinches.....	159	133
Cords, cordage, and rope makers' wares.....	144, 146	120
Corset laces.....	158	132
Export duties on.....		355
Fishing nets.....	144	120 (a)
Galloons.....	157	131

	1905. Par.	1909. Par.
Hemp—Continued.		
Hackled . . . . .	136	313
Hammocks . . . . .	144	120 (d)
Jerseys, undershirts, drawers, stockings, and socks . . .	152 (b)	127 (a)
Knitted goods, other . . . . .	152	127 (b)
Machinery and apparatus for preparing . . . . .	245	194
Manufactures of . . . . .	136, 160	Class VI
Plushes . . . . .	151	126
Raw . . . . .	136	313
Raw, for export . . . . .	398	356
Ribbons . . . . .	157	131
Rope . . . . .	146	120
Rugs . . . . .		129
Saddle girths . . . . .	159	133
Shoe laces . . . . .	158	132
Skin . . . . .	136	169 (a)
Tape . . . . .	157	131 (a)
Tapestry . . . . .	156	130
Textiles . . . . .	147, 148, 149, 150	Class VI, Group 2
Thread . . . . .	144	120
Trimmings . . . . .	157	131
Tulles . . . . .	153	128
Twines, rope yarn, and cord . . . . .	144, 146	120
Velvet, velveteens, and plushes . . . . .	151	126
Yarn . . . . .	139, 141	119, 120
Herba centauri . . . . .	81	57
Herbs which are drugs . . . . .	81	57
Herbs, mixed or ground, for culinary purposes . . . . .	296 (b)	255 (b)
Herion, and salt thereof . . . . .	96	78
Herring:		
Canned or potted . . . . .	317	215 (a)
Fresh . . . . .	274 (a)	216 (a)
In paste . . . . .	317	215 (c)
Pickled, salted, or smoked, in bulk . . . . .	274 (b)	216 (b)
Hexactinellida (sponge) . . . . .		285
Hides, skins, and leathers . . . . .	214-219	176-178
Hinges:		
Cast iron . . . . .	31 (c), 32, 33	28, 29
Wrought iron or steel . . . . .	58, 59	47
Copper or brass . . . . .	69 (a), (b)	50
Historical books, imported in good faith for use and by order of any society established solely for philosophical or educational or literary purposes . . . . .	390 (a)	349
Hoes . . . . .	46	194
Hogs, live . . . . .	209	172
Hogsheds, tuns, pipes, casks, and similar receptacles . . . . .	363	161 (a)
Wooden parts of . . . . .	194 (b), (c)	160
When reexported, when free . . . . .	391	Sec. 25
Hoisting apparatus and machinery . . . . .	245	194
Cranes, hand or power . . . . .	247	194
Holders:		
Of imported merchandise . . . . .		Rule 13, Sec. 5
Plate (photographic) . . . . .		302
Holdings (packing), when free . . . . .		356
Hollow ware:		
Ceramic . . . . .	19 to 21	11
Crystal, or glass imitating crystal . . . . .	13, 16	16, 20
Enameled wrought iron . . . . .	59	47
Glass, common . . . . .	12	15
Other. (According to material.) . . . . .		
Homatropin, sulphate . . . . .	96	78
Hydrobron . . . . .	96	78
Hones and whetstones, of all kinds . . . . .	1 (d)	3
Honey . . . . .	337	241
Hooks:		
Crochet, of common metals . . . . .	53, 68 (c)	278
Weeding . . . . .	46	194
Steel, fish . . . . .	54 (d)	44 (a)

	1905. Par.	1909. Par.
Hooks and eyes, of common metals.....	52, 69	278
Hoop iron.....	36 (a), (c)	31 (b)
Hoops:		
Of wood, for casks, etc.....	194 (b)	160 (b)
Of wrought iron or steel.....	35 (b)	31 (b)
Bungs, headings, shooks, and staves.....		160
Hops.....	281	319
Horn:		
Animal waste.....	234	184 (a)
Combs.....	339 (a)	281 (b)
Unwrought.....	342 (a)	281 (a)
Wrought.....	342 (b)	281 (b)
Horse brushes. (According to material.)		
Horse clippers.....	54 (d)	44 (b)
Horsehair, not further advanced than washed.....		314
Brushes.....	164	139
Strings, prepared for violin bows.....	164	185
Textiles, and other manufactures of.....	164	139
Horseradish:		
Dried.....	328	253 (a)
Oil of.....	99	87 (a)
Prepared for table use.....	328	253 (b), (c)
Horses.....	205 (a)	170, 333, 342, 348
Horseshoes, iron or steel.....	58	47
Hose, of whatever material.....		294
Carts.....	265 (a)	197, 201
Hosiery. (According to material.)		
Hot-air engines and motors.....	243	194
House decorations:		
Of bisque, porcelain, clay, stoneware, and faience...	23	11 (f)
Of glass.....	13	20 (b), (c)
Other. (According to material.)		
Household furniture of immigrants.....	393	341
Huller, rice.....	245	194
Human hair, manufactured or not.....	344	140
Hunting knives.....		44 (b)
Hurbo, Indian spice.....	296	255 (b)
Hydraulic:		
Cranes and columns.....	247	194
Engines and motors.....	243	194
Hydrastine, and salt thereof.....	96	78
Hydrochinone or hydroquinone.....	97	77
Hydrochloric acid.....	91 (a)	70 (a)
Hydrogen dioxide, or peroxide.....	97	77
Hydrometers.....		303
Hydrous, wool fat.....	101 (a), (b)	84
Hydroxide of potassium and of sodium.....	93	72
Hyloplate blackboards.....	190	150, 151
Hymnals and hymns.....		328
Hyoscine or Hyoscyamine.....	96	78
Hypnone.....	99	81
Hypodermic syringes, surgical instruments.....	54 (e)	196
Hypophosphate of iron, lime, lime sirup, and potassium.....	99	81
Hyposulphate of lead.....	94 (h)	74 (c)
Ice.....	376	325
Ice-cream freezers.....	257 (b)	194
Ice-making machinery.....	245	194
Ichthyol.....	99	81
Illumination, mineral oils for.....	9	23 (a)
Imitations:		
Of butter.....	336	275
Of celluloid, amber, coral, bone, meerschaum, horn, mother-of-pearl, ivory, tortoise shell, jet, and whalebone.....	342	281
Of lard.....	272	208
Of patent leather shoes.....	222	180 (b)

	1905. Par.	1909. Par.
Imitations—Continued.		
Of precious or semiprecious stones or pearls . . . . .	26	14
Red lead, dry . . . . .	84 (a)	61 (a)
Immigrants, household furniture, etc., of, when free . . . .	393	341
Implements of wrought iron or steel . . . . .	46	194, 196
Imports:		
Defined . . . . .		Sec. 2
Prohibited . . . . .		Sec. 6
Imported materials, drawback on . . . . .	Sec. 23	Sec. 24
Incandescent lamps, electric . . . . .	250 (a)	193 (a)
Incense . . . . .		87 (b)
Incubators. (According to material.)		
Indecent, obscene, or subversive of public order; books, printed or written matter, and objects, prohibited . . . .		Sec. 6 (b)
Indelible pencils . . . . .	85 (c)	65
Indelible marking ink . . . . .	85	64 (b)
Index cards . . . . .	190 (a)	150, 151
Index and repertory . . . . .	Sec. 21	Sec. 26
Indian:		
Anise oil . . . . .	105 (a)	87 (a)
Corn, oil of . . . . .	100 (b)	83
Ghee . . . . .	336	275
India-rubber combs . . . . .	339 (a)	293 (c)
Indigo, natural or artificial . . . . .	86 (c)	66 (c)
Induction batteries, medical . . . . .	54 (e)	193 (b)
Inductors . . . . .	248	193 (a)
Indurated pulp or fiber . . . . .	365	156
Infants' foods . . . . .		222
Ingots:		
Aluminum, nickel . . . . .	71 (a)	309
Copper, alloys of . . . . .	61	48
Copper, pure . . . . .		309
Iron, cast or wrought . . . . .	30, 34	309
Lead, zinc, and other metals not specially mentioned, alloys of . . . . .	73 (a)	54 (a)
Lead, zinc, and other metals not specifically men- tioned, pure . . . . .	73 (a)	309
Tin, alloys of . . . . .	72 (a)	53 (a)
Pure . . . . .		309
Ink:		
Eradicator . . . . .	97	77
Indelible, and other marking . . . . .	85	64 (b)
Mimeograph . . . . .	85	64 (b)
Pads . . . . .	85	188
Printing and lithographing . . . . .	85 (a)	64 (a)
Stands. (According to material.)		
Writing and drawing . . . . .	85 (b)	64 (b)
Inorganic:		
Acids . . . . .	91	70
Salts . . . . .	94	74
Insalut water . . . . .	312 (c)	268
Insect powder:		
Chemical . . . . .	97	77
Vegetable (Dalmatian) . . . . .	81	57
Insects, dried, for use in medicine . . . . .	82	59
Insects, live . . . . .		174
Insignia, corps devices. (According to material.)		
Instruments:		Class XII
Dental and surgical, of all kinds . . . . .	54 (e)	196
Musical . . . . .	237	185
Scientific, when free . . . . .	390	341, 349
Other . . . . .		196, 303
Insular products:		
Reimported . . . . .	Sec. 19	350
For export . . . . .	Sec. 13	Sec. 15
Insulated copper wire . . . . .	65	49 (c)

	1905. Par.	1909. Par.
Insulating materials, tapes, and compounds used exclusively for electrical purposes.....	248	193 (a)
Insulators, glass and porcelain.....	248	193 (a)
Integuments of animals.....		183
Intestines:		
Dried.....	233	183
In strings for musical instruments.....	233	185
Salted or in brine.....	269	206
Invoice, currency of.....		Sec. 18
Invoice forms, printed paper.....	179	151 (b)
Invoices:		
Consular.....	Sec. 22	Sec. 20
Frauds or intended frauds in, to be reported by American consular and customs officers to the insular collector of customs.....		Sec. 21
Requirements for.....		Secs. 18, 19, 20
Iodide of:		
Ammonia, arsenic, iron, strontium, and zinc.....	99	81
Potassium.....	97	77
Iodine.....	90 (b)	69
Iodoform.....	99	81
Ipecacuanha root.....	81	57
Iris root.....	81	57
Iridin.....	97	77
Iron:		
Carbonate of.....	94 (h)	74 (c)
Lactated.....	99	81
Citrate of.....	95 (b)	75
Iron and ammonium.....	99	81
Cocodylate hypophosphite, hypo and glycerophosphate, iodide, lactate, phosphate, potassic tartrate, and other pharmaceutical salts of.....	99	81
Oxide of (colors).....	84 (c)	60, 61 (d)
Perchloride, solid, or solution of.....	97	77
Pure metallic, so-called reduced iron.....	99	81
Sulphate of.....	94 (c)	74 (c)
Iron, cast (if malleable, <i>see</i> Wrought iron).....		Class III, Group 3
Articles not coated or ornamented with another metal or porcelain, neither polished nor turned.....	31 (a), (b), (c)	28 (a), (b)
Articles of all kinds, either polished or turned, enameled, bronze gilt, tinned, or coated; or with ornaments, borders, or parts of other metals (gold or silver excepted), or combined with glass or ceramic ware.....	32, 33	29
Bars and beams.....	31 (a)	28 (a)
Boxes, lubricating, for railway trucks and carriages.....	31 (b)	28 (b)
Chairs, for railways.....	31 (b)	28 (b)
Columns.....	31 (a)	28 (a)
Cuttings and filings, fit only for resmelting.....	74	309
Grates for furnaces.....	31 (a)	28 (a)
Lamps of.....	32, 33	29
Plates.....	31 (a)	28 (a)
Pipes.....	31 (a)	28 (a)
Fittings for.....	31, 32, 33	28 (b), 29
Pigs.....	30	309
Wastes and shavings, fit only for resmelting.....	74	309
Iron or steel, wrought.....		Class III, Group 3
Anchors.....	42	310
Anvils.....	42	38
Articles not specially mentioned.....	58, 59	47
Axles—		
For railways and tramways.....	38 (a)	33 (a)
For vehicles.....	38 (b)	33 (b)



	1905. Par.	1909. Par.
Iron or steel, wrought—Continued.		
Bamboo steel in bars.....	35 (b)	30 (c)
Barbed wire (fencing).....	45	36 (a)
Barrels for firearms.....	55 (a), (b)	45
Bars of—		
Crucible steel.....	35 (c)	30 (d)
Wrought iron or steel.....	35 (b)	30 (c)
Beams, wrought iron or steel.....	35 (b)	30, 34
Bolts.....	47	39
Brads.....	50 (a), (b)	43
Buckles.....	50 (a), (b)	43
Buttons.....	345 (a)	283 (b)
Cables.....	45	36 (a)
Cast, in pieces in the rough.....	37 (a), (b)	32
Chairs of, polished.....	59	47
Railway		30 (a), (b)
Chains.....	42	37
Clasp nails.....	48	40
Cold rolled, corrugated, or galvanized sheets.....	36 (c)	31 (b)
Crochet hooks.....	53	278
Cranks.....	38 (b)	32, 33, 194
Cutlery.....	54	44
Dental instruments.....	54 (e)	196
Fencing (barbed wire).....	45	36 (a)
Firearms and detached parts for.....	55, 56	45
Fish plates.....	38 (a)	30 (a), (b)
Fishhooks.....	54 (d)	44 (a)
Furniture springs.....	45	47
Gauze, wire.....	44 (a), (b)	36 (d)
Hairpins.....	53	278
Hooks and eyes.....	52	278
Hoops.....	35 (b)	31 (b)
Hoop iron and fledges.....	36 (a)	31 (b)
Horseshoes.....	58	47
Ingots, or "tochos".....	34	309
Instruments, surgical or dental.....	54 (e)	196
Lubricating boxes.....	38 (a)	33 (a)
Mooring buoys.....	42	47 (a)
Nails.....	48	40
Needles (except surgical).....	51	278
Surgical.....		196
Netting.....	45	36 (b)
Nuts.....	47	39
Pens.....	51	278
Perforated sheets.....	36 (c)	31 (b)
Pieces, large, composed of bars, or bars and sheets fastened together or not (structural iron).....	41	34
Pins, common and safety.....	52	278
Pipes.....	39 (a), (b)	35
Fittings for.....	58, 59	47
Pistols.....	55 (c)	45
Plates.....	42	31 (a)
Pocket cutlery.....	54 (b)	44 (b)
Polished sheets.....	36 (c)	31 (b)
Rails.....	35 (a)	30 (a), (b)
Revolvers, and detached parts for.....	55 (c)	45
Razors.....	54 (b)	44 (b)
Rivets.....	47	39
Rods.....	35 (b), (c)	30 (c), (d)
Saddler's hardware.....	49 (a), (b)	42
Safes.....	58, 59	47
Scissors.....	54 (a), (b), (d)	44 (a), (b)
Screws.....	47	41
Sheets, rolled.....	36 (a), (b), (c)	31 (a), (b)
Side arms (not fire), and parts for.....	54 (b)	44 (b)
Sleepers.....	38 (a)	30 (a), (b)
Spirit levels.....	46	194

## Iron or steel, wrought—Continued.

	1905.	1909.
Springs—	Par.	Par.
For railways and tramways.....	38 (a)	33 (a)
For vehicles.....	38 (b)	33 (b)
Furniture.....	45	47
Structural steel, cut to measure.....	41	34
Surgeons' operating tables.....	59	47
Instruments.....		196
Switches, rails, and tongues ( <i>see note</i> ).....	42, 35 (a)	30 (a), (b)
Tacks.....	48	41
Tires.....	35 (b)	30 (c)
Tinned sheets, terne and tin plate.....	36 (b)	31 (c)
Manufactures of.....	57	46
Tools and implements.....	46	194, 196
Trunks.....	58, 59	288
Umbrella frames.....	59	47, 298 (d)
Washers.....	47	39
Watch chains, adornments.....	340	279
Wheels.....	38 (a), (b)	33 (a), (b)
Wire—		
Galvanized or not.....	40, (a), (b), (c)	36
Gauze.....	44 (a), (b)	36 (d)
Netting.....	45	36 (b)
Irrigation pumps.....	257	194
Isinglass, gulaman, gelatin, and manufactures thereof...	109	90
Ivory:		
Black.....	89	61 (c), (d)
Combs.....	339 (b)	280 (b)
Compositions imitating.....	342	281
Fans.....	338	277
Unwrought.....	341 (a)	280 (a)
Wrought.....	341 (b)	280 (b)
Jack screws, lifting jacks, hoisting apparatus.....	245	194
Jade.....		13
Jams, fruit.....	322 (b)	237
Japalac (varnish).....	88	62
Japanese:		
Lanterns, paper.....	190 (d)	151 (b)
Napkins, paper.....	190 (d)	150, 151
Saki (wine).....	310	265, 266
Soy.....	328	256
Toyo.....	328	256
Jardinières:		
Of ceramic wares.....		11 (f)
Other. (According to material.)		
Jasmine oil.....	105 (a)	87 (a)
Jasper.....	1	1
Jelly, fruit.....	332	237
Jerked beef.....	269	207
Jerseys. (According to material.)		
Jet:		
Compositions imitating.....	342	281
Unwrought.....	341 (a)	280 (a)
Wrought.....	341 (b)	280 (b)
Jewelry:		
Broken up, of gold, silver, and platinum.....	372	318
Gold platinum, or alloys thereof, not otherwise provided for.....	27 (a)	25 (a)
Set with pearls or precious stones.....	27 (b)	25 (b)
Set with doublets or imitation precious stones or pearls.....	27 (c)	25 (c)
Gold plated.....	29 (a)	27 (a)
Silver—		
Not set with pearls or precious stones or imitation precious stones or imitation pearls.....	28 (a)	26 (a)
Set with pearls or precious stones.....	28 (b)	26 (b)
Set with imitation pearls or imitation precious stones.....	28 (c)	26 (c)
Plated.....	29 (a)	27 (a)

Jewelry—Continued.

	1905.	1909.
Unfinished parts for rings and earrings, and similar nufinished portions of—	Par.	Par.
Gold.....	27 (d)	25 (d)
Silver.....	28 (d)	26 (d)
Gold or silver plated.....	29 (b)	27 (c)
Jewels ( <i>see</i> Precious stones).....	24	13
Used, imported by passengers in their baggage.....	386	339, 341
Jinrikshas.....	261	201
Jiri, Indian spices.....	296	255 (b)
Jodelite (unrefined coal tar).....	7	22
Jonquil oil.....	105 (a)	87 (a)
Joss:		
Money.....	190 (d)	151
Sticks.....	105 (b)	87 (b)
Juice of fruit, unfermented.....	313	268
Other.....		269
Juniper:		
Oil, essential.....	99	87 (a)
Tar.....	99	81
Jute.....		Class VI
Carpeting.....	155	129
Cinches.....	159	133
Cordage and rope-makers' wares.....	146 (a), (b)	120
Corset laces.....	158	132
Fibers, raw.....	138	313
Galloons.....	157	131
Gunny bags.....	145	121
Knitted goods.....	152	127
Laces and tulle.....	154	128
Laces for corsets and shoes.....	158	132
Manufactures of.....	136 to 160	Class VI
Plushes, velvets, velveteens, and pile fabrics.....	151	126
Raw.....	138	313
Ribbons.....	157	131
Ribbons or bands for the manufacture of cinches and saddle girths.....	159 (a)	134
Rope.....	146	120
Saddle girths.....	159	133
Shoe laces.....	158	132
Tape.....	157	131 (a)
Textiles.....	147, 148, 149, 150	Class VI, Group 2
Textiles called tapestry.....	156	130
Threads, twines, cords, and yarns, netted hammocks, fishing nets, and similar manufactured articles.....	144	120
Trimmings.....	157	131
Tulles.....	153	128
Waterproof or caoutchouc stuffs on textiles of.....	160	135
Yarns.....	140, 141	119, 120
Kakamonos of straw.....	204 (a)	196 (c)
Kal, carbonic, puris.....	97	77
Kalium, ferric tartaric.....	99	81
Kananga face powder, and water.....	105 (b)	87 (b)
Kangaroo tendons:		
Dried.....	82	183
Aseptic, for surgical use.....	99	82
Kangaroos.....	211	174
Kaolin.....	3 (b)	6 (b), (c)
Karlsbad salts.....	99	81
Kekume oil.....	100 (b)	83
Kettles, cast-iron.....	31 (a), 31 (c)	28 (b), 29
Khaki blanco for shoes.....	89	67
Kids.....	211	174
Kid skin:		
Curried.....	217 (c)	178 (b), (c)
Gloves.....	220	179 (a)
Shoes of.....	223	180 (b)

	1905. Par.	1909. Par.
Kieselguhr (earth).....	3 (b)	6 (b), (c)
Kilogram equals 2.2046 pounds avoirdupois.....	Sec. 9	Sec. 10
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Kinetoscope and parts, appurtenances, and accessories for.....		186
Kino gum.....	78	56 (b)
Kitchen:		
Knives.....	54 (a)	44 (a)
Utensils of stoneware.....	19 (a)	11 (b), (c)
Kits, film.....		302
Knife switches, electrical.....	248	193 (a)
Knitted goods. (According to material.)		
Admixtures of materials in.....		Rule 6, Sec. 5
Knives:		
Bread, kitchen, plumbers', painters', saddlers', butch-		
ers', shoemakers', and cheese.....	54 (a)	44 (a)
Corn and hemp.....	46	194
Hunting.....		44 (b)
Pocket.....	54 (b)	44 (b)
Pruning and budding.....	54 (c)	44 (a)
Sheath.....		44 (b)
Table—		
Wood or iron handles.....	54 (a)	44 (a)
Other handles, common.....	54 (d)	44 (b)
Of silver.....	28 (a), (d)	26 (a), (d)
Of silver plate.....	29 (b)	27 (b)
Other cutlery.....	54 (d)	44 (b)
Kola:		
Astier.....	99	81
Extract.....	99	81
Nut.....	81	57
Komel.....	312 (c)	268
Kukui oil.....	100 (b)	83
Kukum (Indian vegetable product).....	81	57
Kummel.....	308 (c)	263
Labels:		
Plain.....		150 (b)
Printed.....	179	151 (b)
Lithographed.....	183	151 (b)
Lace paper.....	190 (d)	151 (b)
Laces. (According to material.)		
Admixtures of materials in.....		Rule 6, Sec. 5
Shoe. (According to material.)		
Lactate:		
Iron.....	99	81
Of calcium.....	99	81
Lactopeptin.....	99	81
Lactophenin.....	99	81
Lactophosphate calcii.....	99	81
Lactocarium.....	99	81
Ladano, gum resin.....	78	56 (b)
Lag bolts.....	47	39
Lambs.....	211	174
Lambskin:		
Curried.....	217 (c)	178 (b), (c)
Shoes.....	223	180 (b)
Lamp:		
Black.....	89	61 (c), (d)
Chimneys, glass.....	13 (c)	17
Globes, glass.....	13 (b)	16 (a), (b)
Wicks—		
Cotton.....	130	112
Vegetable pith (timsim).....	366	169 (a)
Lamps:		
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Bicycle.....	252	199
Of brass.....	69 (a), (b)	50

	1905. Par.	1909. Par.
Lamps—Continued.		
Of glass.....	13	16
Glass chimneys for.....	13 (c)	17
Incandescent.....	250 (a)	193 (a)
Wicks, cotton for.....	130	112
Other. (According to material.)		
Lanolin (wool fat).....	101 (a), (b)	84
Lanoline, perfumed for toilet use.....	105 (b)	87 (b)
Lanterns, magic, parts and accessories for.....		186
Lanterns, paper.....	190 (d)	151 (b)
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Lacquered canvas shoes, imitating patent leather.....	222	180 (b)
Lard, and imitations of.....	271, 272	208
Lard oil.....	101 (d), (e)	84
Lasts, common wood.....	195	162
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Laths, common wood.....	192 (a)	157 (b)
Latticework, wood.....	194 (d)	162, 163, 164
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Laurel:		
Essence (oil of).....	99	87 (a)
Leaves.....	81	57
Lava, and manufactures of.....		5
Lavandula spica, oil of.....	99	87 (a)
Lavender flowers, oil of.....	105 (a)	87 (a)
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Lead:		
Acetate of (sugar of lead).....	95 (a)	75
Carbonate and oxide of.....	84	61 (a)
Lead, and alloys of:		
Bars.....	73 (b)	54 (a)
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In lumps or ingots, pure.....	73 (a)	309
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In nickeled or bronze gilt articles.....	73 (c)	54 (c)
In articles not nickeled or bronze gilt.....	73 (f)	54 (b)
Pipes.....	73 (b)	54 (a)
Sheets.....	73 (b)	54 (a)
Shot and bullets.....	73 (b)	54 (b)
Solder, in bars.....	73 (b)	54 (a)
Traps, plain, for sanitary construction.....		54 (a)
Type.....	73 (f)	54 (a)
Wire.....	73 (b)	54 (a)
Lead, red and white.....	84 (a), (b)	61 (a), (b)
Lead pencils.....	85 (c)	65
Leaf, gold.....	27 (d)	25 (d)
Leather:		
Belting for machinery.....	229 (a)	195
Boots and shoe findings.....		178 (a), (b), (c)
Calfskin, curried.....	217 (b)	178 (b), (c)
Chamois.....	219	178 (c)
Gloves.....	220	179
Hat boxes.....	228 (c)	288
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Pillows, covered with.....	229	182 (b)
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Sheepskins, curried (basils).....	217 (a)	178 (a)
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Calfskin.....	223	180 (b)
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	1905. Par.	1909. Par.
Leather—Continued.		
Other manufactures of.....	229	182
Trunks, valises, traveling bags, and similar receptacles for personal effects.....	228 (c)	288
Leaves, as drugs, such as buchu, erysimum, laurel, sage, thyme, rosemary, and senna.....	81	57
Sage or thyme, ground for culinary purposes.....	296	255 (b)
Leaves, artificial, and parts of.....		292
Lecithine.....	99	81
Tabloids.....	98	81
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Oil.....	105 (a)	87 (a)
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Lemon grass oil.....	105 (a)	87 (a)
Lenses:		
For cameras.....	361, 362	302
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Balance scales.....	242	192
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Lichees:		
Canned.....	322 (b)	236
Dried.....	286	235
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Lichens.....	81	57
Licopodium or lycopodium.....	81	57
Licorice:		
Extract of.....	78	81
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Lifting jacks.....	245	194
Ligatures, catgut, silk, and the like, for surgical use, aseptic.....	99	82
Lighters, cigars, electric.....		193 (b)
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Phosphate and superphosphates of.....	94 (d)	74 (a)
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Linden flowers.....	81	57
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Socks and stockings.....	152 (c)	127 (a)
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Lithium, carbonic.....	97	77
Lithographic:		
Inks.....	85 (a)	64 (a)
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Lubricating:		
Boxes—		
Of cast iron.....	31 (b)	28 (b)
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Mixed, crude.....	8	22
Refined.....	9	23 (b)
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Lucca oil.....	304	83
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Lysol.....	97	77
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	1905. Par.	1909. Par.
Maccasar, oil of.....	105 (a)	87 (a)
Mace:		
Ground.....	297 (b)	250 (b)
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Oil of.....	105 (a)	87 (a)
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Electrical, of all kinds.....	248	193 (a)
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Hydraulic, steam, petroleum, gasoline, and hot or compressed air.....	243	194
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Washing.....	257 (b)	194
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Mackerel:		
Canned or potted.....	317 (b)	215 (a)
Fresh.....	274 (a)	216 (a)
Salted, smoked, or pickled, in bulk.....	74 (b)	216 (b)
Mackintoshes. (According to material.)		
Madder.....	86 (b)	66 (a), (b)
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Magnesium, metallic, in ribbons.....	73 (f)	54 (b)
Magnesium:		
Calcined oxide.....	99	77
Carbonate.....	94 (c)	74 (c)
Chloride.....	94 (h)	74 (c)
Citrate—		
Effervescent.....	99	81
Other.....	95 (b)	75
Glycerophosphate.....	99	81
Metallic, in powder or ribbons.....	73 (f)	54 (b)
Nitrate.....	94 (h)	74 (c)
Phosphate.....	94 (h)	74 (c)
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Sulphate.....	94 (c)	74 (c)
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Oil of.....	100 (b)	83
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Pepotonized.....	99	81
Manganesit (putty).....	84 (b)	61 (b)
Mangan putty.....	84 (b)	61 (b)
Manifolding machines and parts for.....		188
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Manna.....	78	56 (b)
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In rough.....	1 (a)	1 (a)
Other articles of.....	1 (d)	1 (c)
Plates.....	1 (b)	1 (b)
Sculptures.....	1 (c)	1 (c)
Slabs.....	1 (b)	1 (b)
Steps.....	1 (b)	1 (b)
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Marine engines.....	243	194
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Steel.....	46	194
Other. (According to material.).....		
Meat:		
Canned.....	315, 316	209, 210, 211
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Salted or in brine.....	269	206
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Mechanical music boxes.....	237	185, 186
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Cotton.....	99	82
Soap.....	104	86
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Medicines, patent or proprietary.....	99	80
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Unwrought.....	341 (a)	280 (a)
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Melaleuca flaviflora oil.....	99	87 (a)
Mellisa oil.....	105 (a)	87 (a)
Mellots metal. ( <i>See</i> Zinc.)		
Menthæ piperitæ oil.....	105 (a)	87 (a)
Menthæ viridis oil (oil of spearmint).....	99	87 (a)
Menthol.....	99	81
Menthol cones.....	99	81
Merchandise, not otherwise provided for.....	365	306
Mercerized cotton yarns.....	116	95
Mercury.....	70	51
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Bijodido (bi-iodide).....	99	81
Chloride.....	94 (h)	74 (c)
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Ointment.....	99	81
Oxide.....	97	77
Oxinate.....	97	77
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Merluza guisada, in cans.....	318	215 (c)
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Bell, free.....		309
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Wastes, common, fit only for resmelting.....	74	309
Metallic threads, textiles of.....		Rule 10, Sec. 5
Metals, not otherwise provided for, and alloys thereof....	73	54
Meter, equivalent in inches (39.37 inches).....	Sec. 9	Sec. 10
Meters:		
Electric, of all kinds.....	248	193 (a)
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Methyl:		
Acetate.....	97	77
Alcohol.....	307	260
Salicylas, oil.....	105 (a)	87 (a)
Methylal.....	99	81
Methylene blue.....	87 (b)	66 (c), 81
Methylene violet (medicinal), or pyoktanin.....	99	81
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Mexican lignaloes oil.....	105 (a)	87 (a)
Miaouli oil.....	99	87 (a)
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Migranin.....	99	81
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Compounded with other substances (except sugar)...		271
Condensed, concentrated, or evaporated.....	320	270
Fresh.....	378	270
Malted.....	282	222
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Sugar of.....	99	81
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Millboards of asbestos.....	2 (e)	4
Millefleurs, extract for making perfumes.....	105 (a)	87 (a)
Millet:		
Flour.....	279 (b)	220 (b)
In grain.....	279 (a)	220 (a)
Mills of all kinds.....	245, 257 (b)	194
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	1905. Par.	1909. Par.
Mimeographs, parts and accessories.....		188
Mince-meat.....	315, 316	211
Mineral oils:		
Crude.....	8	22
Refined, for illumination.....	9	23 (a)
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Waters.....	312 (c)	268
Wax, in candles.....		85 (b)
Wrought in other articles.....	103	85 (c)
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Mineralogy specimens for public museums, schools, academies, and scientific corporations.....	389	344
Miners' fuses and caps.....	111 (a)	91 (a)
Mint:		
Ground.....	296 (b)	255 (b)
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Joss, so called.....	190 (d)	151
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Artificial.....		292
Live, in natural state.....	368	308
Dried, in natural state.....		169 (a)
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Moss fiber gold, for dentistry.....	27 (d)	25 (d)
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Buttons.....	345 (c)	283 (a)
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	1905. Par.	1909. Par.
Muria puama:		
Extract.....	99	81
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Muriate of:		
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Muriatic acid.....	91 (a)	70 (a)
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Boxes.....	237	185, 186
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Parts of, appurtenances and accessories for.....		185
Musk.....	105 (a)	87 (b)
Mustard:		
Dressing.....	328	256
Ground.....	300 (c)	253 (c)
In paste.....	300 (c)	253 (c)
Oil—		
Black.....	99	83
Volatile.....	99	87 (a)
Plaster.....	99	81
Seed.....	300 (a)	253 (a)
Mutton ( <i>see</i> Meats, canned).....	315, 316	209
Myrbane oil.....	97	77, 263
Myrciae oil.....	99	87 (a)
Myristicæ oil, essential.....	105 (a)	87 (a)
Myrrh.....	81	57
Oil of.....	99	87 (a)
Myrtle oil.....	105 (a)	87 (a)
Nails:		
Of copper.....	68 (a), (b)	50
Of iron.....	48	40
Of zinc.....	73 (e)	54 (b)
Naphtha.....	10	23 (d)
Naphthalin.....	97	77
Naphthaline balls.....	97	77
Naphthol.....	99	81
Naphthol benzoin.....	99	81
Napkins. (According to material.)		
Making up, defined, surtax for.....		Rule 11, Sec. 5
Nasturtium oil.....	105 (a)	87 (a)
National issue coins and currency, free.....		320
Natrium. ( <i>See</i> Sodium.)		
Neatsfoot oil.....	101 (d), (e)	84
Neckties. (According to material.)		
Needles:		
Of bone.....	342 (b)	281 (b)
Of common metals.....	53, 68 (c)	278
Of ivory.....	341 (b)	280 (b)
Phonograph.....	254	186
Sewing.....	51	278
Sewing machine.....	51	278
Surgical.....	54 (e)	196
Neroli oil.....	105 (a)	87 (a)
Nets. (According to material.)		
Netted and knitted stuffs, admixtures of materials in. . .		Rule 6, Sec. 5
Netting, iron wire.....	45	36 (b)
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Newspapers, when free.....	382 (b)	328
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Ammonium sulphate.....	94 (h)	74 (c)
Carbonate of.....	94 (h)	74 (c)
Sulphate of.....	94 (h)	74 (c)

	1905. Par.	1909. Par.
Nickel and alloys of:		
In bars, sheets, pipes, and wires.....	71 (b)	52 (a)
In lumps and ingots, alloys.....	71 (a)	52 (a)
Pure.....		309
In other articles.....	71 (c)	52 (b)
Nigrosine.....	87 (b)	66 (c)
Nippers (pliers).....	46	194
Nipples, rubber.....	352 (d)	293 (b)
Nitrate of:		
Copper.....	94 (h)	74 (c)
Potassium.....	94 (d)	74 (a)
Silver.....	94 (h)	74 (c)
Silver in pencils for cauterizing.....	99	81
Sodium.....	94 (d)	74 (a)
Strontium.....	94 (h)	74 (c)
Uranium.....	99	81
Nitric acid.....	91 (a)	70 (a)
Nitroglycerin.....	111 (a)	91 (a)
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Number of threads in textiles.....	Rule 1	Rule 1, Sec. 5
Nursing bottles, glass.....	16	15 (a), 20 (e)
Nut galls.....	81	57
Nutmeg oil, essential.....	105 (a)	87 (a)
Nutmegs:		
Ground.....	296 (b)	251 (c)
Husked.....	298 (b)	251 (b)
Unhusked.....	298 (a)	251 (a)
Nuts, edible.....	329, 365	239
Cocoanuts.....	76	55 (a)
Conserved or crystallized.....	331	238
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Of copper.....	68 (a), (b)	50
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Nux vomica.....	81	57
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Okum.....	365	311
Oars of wood.....	195	162
Oatmeal, prepared for table use.....	282	221
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Grain.....	278 (a)	219 (a)
Meal or flour.....	278 (b)	219 (b)
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Aleuritis tribola (Kekume oil, Gelgaum walnut, Kukui oil).....	100 (b)	83
Allspice (Ol. pimentae).....	99	87 (a)
Almond, expressed.....	99	83
Amber (Ol. Succine).....	99	87 (a)
American wormseed (Ol. Chenopodii).....	99	87 (a)
Animal.....	101	84
Anise (Ol. Anisi).....	105 (a)	87 (a)
Apricots.....	105 (a)	87 (a)
Arachidis.....	100 (b)	83
Arachis (ground nut oil).....	100 (b)	83
Asafetida.....	99	87 (a)
Asarum.....	99	87 (a)
Balm.....	105 (a)	87 (a)
Banana, artificial.....	97	87 (a), 263
Bay (Ol. Myrcias).....	105 (a)	87 (a)
Betula ( <i>see</i> Birch).....	105 (a)	87 (a)

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	Par.	Par.
Ben.....	99, 100 (b)	83
Bengoin.....	105 (a)	87 (a)
Bergamot (Ol. Bergamotte).....	105 (a)	87 (a)
Birch.....	105 (a)	87 (a)
Bitter almond (Ol. Amygdale amarae).....	105 (a)	87 (a)
Black mustard.....	99	83
Volatile.....		87 (a)
Black pepper.....	99	83
Volatile.....		87 (a)
Blesemi.....	100 (b)	83
Cade (Ol. Cadinum).....	99	87 (a)
Cajuput (Ol. Cajuputi).....	100 (b)	87 (a)
Calamus (sweet flag).....	105 (a)	87 (a)
Camphor.....	99	87 (a)
Canada fleabane (Erigontis).....	99	87 (a)
Caraway (Ol. Cari).....	99	87 (a)
Carob.....	99	87 (a)
Cassia ( <i>see</i> Cinnamon).....	105 (a)	87 (a)
Castor.....	100 (b)	83
Cedar Wood (yellow).....	99	87 (a)
Celery.....	99	87 (a)
Ceylon cinnamon (Ol. Cinn. Zeylanci).....	105 (a)	87 (a)
Chamomile (Ol. Anthemidis).....	99	87 (a)
Chenopodium.....	99	87 (a)
Cinnamon (Ol. Cinnamoni).....	105 (a)	87 (a)
Citronella.....	105 (a)	87 (a)
Cloves (Ol. Caryophyli).....	105 (a)	87 (a)
Cocoanut.....	100 (a)	83
Cod liver.....	99, 101	84
Prepared as pharmaceutical products.....	99	81
Cognac.....	105 (a)	87 (a)
Copaiba (Ol. Copaibae).....	99	87 (a)
Coriander (Ol. Coriandri).....	99	87 (a)
Cotton seed ( <i>Gossypii seminis</i> ).....	100 (b)	83
Croton (Ol. Tiglii).....	99	83
Cubeb (Ol. Cubebae).....	99	87 (a)
Cumin.....	105 (a)	87 (a)
Dill (Ol. Anethi).....	105 (a)	87 (a)
Ergot.....	99	83
Erigeron ( <i>see</i> Fleabane).....	99	87 (a)
Essential.....	105 (a)	87 (a)
Eucalyptus (Ol. Eucalypti).....	99	87 (a)
Euphorbia.....	99	87 (a)
Fennel (Ol. Foeniculi).....	105 (a)	87 (a)
Flaxseed.....	100 (b)	83
Fleabane (Ol. Erigerontis).....	99	87 (a)
Foeniculi.....	105 (a)	87 (a)
Fruit, artificial.....	308 (c), 97	77, 263
Gaultheria.....	105 (a)	87 (a)
Gelgaum.....	100 (b)	83
Geranium.....	105 (a)	87 (a)
Gin.....	105 (a)	87 (a)
Ginger.....	99	87 (a)
Ginger grass.....	105 (a)	87 (a)
Gossipii (cotton seed).....	105 (a)	83
Hazel.....	105 (a)	83
Hedeoma (Ol. Hedeomae).....	99	87 (a)
Hemlock (spruce oil).....	99	87 (a)
Horseradish.....	99	87 (a)
Illicum religiosum (Shikimi: same as Indian anise) ..	105 (a)	87 (a)
Indian corn.....	100 (b)	83
Jasmine.....	105 (a)	87 (a)
Jonquil.....	105 (a)	87 (a)
Juniper oil (Ol. Juniperi).....	99	87 (a)
Juniper tar.....	99	81

Oils—Continued.	1905. Par.	1909. Par.
Lard oil.....	101 (d), (e)	84
Laurel.....	99	87 (a)
Lavender flower.....	105 (a)	87 (a)
Lemon (Ol. Lemonis).....	105 (a)	87 (a)
Lemon grass (Ol. Andropogon citrati).....	105 (a)	87 (a)
Linseed (Ol. Lini).....	100 (b)	83
Lilac.....	105 (a)	87 (a)
Lillies.....	105 (a)	87 (a)
Lucca.....	304	83
Mace.....	105 (a)	87 (a)
Maccasar.....	105 (a)	87 (a)
Maize.....	100 (b)	83
Marjoram.....	99	87 (a)
Massey ( <i>see</i> Cinnamon).....	105 (a)	87 (a)
Matricaria Chamomilla.....	99	87 (a)
Melaleuca flaviflore (Miaouli).....	99	87 (a)
Mellisa.....	105 (a)	87 (a)
Mexican linaloes.....	105 (a)	87 (a)
Mignonette.....	105 (a)	87 (a)
Mineral.....	9, 10	22, 23
Mirbane.....	97	77, 263
Mustard, volatile (Ol. Sinapis volatile).....	99	87 (a)
Myrcia ( <i>see</i> Oil of bay).....	105 (a)	87 (a)
Myrrh.....	99	87 (a)
Myrtle.....	105 (a)	87 (a)
Nasturtium.....	105 (a)	87 (a)
Neat's-foot.....	101 (d), (e)	84
Neroli.....	105 (a)	87 (a)
Nutmeg.....	105 (a)	87 (a)
Olive.....	304	83
Orange.....	105 (a)	87 (a)
Orange berry.....	105 (a)	87 (a)
Orange flowers (Ol. Aurantii florum).....	105 (a)	87 (a)
Orange leaf.....	105 (a)	87 (a)
Orange peel (Ol. Aurantii corticis).....	105 (a)	87 (a)
Origanum (oil of thyme).....	105 (a)	87 (a)
Orris root.....	105 (a)	87 (a)
Palm.....	100 (a)	83
Palma rosa.....	105 (a)	87 (a)
Partridge berry ( <i>see</i> Wintergreen).....	105 (a)	87 (a)
Patchouli.....	105 (a)	87 (a)
Peach kernels.....	105 (a)	87 (a)
Pennyroyal.....	99	87 (a)
Peppermint (Ol. Menthae piperitae).....	105 (a)	87 (a)
Petit grain citronnier.....	105 (a)	87 (a)
Phosphorus (Ol. Phosphoratum).....	99	81
Pimenta ( <i>see</i> Allspice).....	99	87 (a)
Pine (Ol. Pini).....	105 (a)	87 (a)
Recini.....	100 (b)	83
Red cedar.....	105 (a)	87 (a)
Rhodium.....	105 (a)	87 (a)
Rose (Ol. Rosae; attar of roses).....	105 (a)	87 (a)
Rose geranium.....	105 (a)	87 (a)
Rosemary (Ol. Rosmarini).....	105 (a)	87 (a)
Rue.....	105 (a)	87 (a)
Sanitas.....	97	77
Santal, or sandalwood.....	99	87 (a)
Sassafras.....	105 (a)	87 (a)
Savine.....	99	87 (a)
Sesame.....	100 (b)	83
Sesamum.....	100 (b)	83
Shikima.....	105 (a)	87 (a)
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Spearmint.....	105 (a)	87 (a)
Sperm.....	101 (d), (e)	84



	1905. Par.	1909. Par.
Oils—Continued.		
Spike.....	99	87 (a)
Spruce.....	99	87 (a)
Star aniseed.....	105	87 (a)
Succini.....	99	87 (a)
Sweet birch.....	105 (a)	87 (a)
Sweet flag.....	105 (a)	87 (a)
Sweet hay.....	105 (a)	87 (a)
Tansy.....	99	87 (a)
Tar (Ol. Picis liquidæ).....	99	87 (a)
Tar, unrefined.....	7	22
Teaberry.....	105 (a)	87 (a)
Teeloil ( <i>see</i> Sesamum oil).....	100 (b)	83
Terebinthinae.....	77 (b)	63
Theobroma.....	290 (b)	248 (b)
Thyme.....	105 (a)	87 (a)
Tigllii.....	99	83
Track.....	9	22
Tungtree.....	100 (b)	83
Turpentine.....	77 (b)	63
Valerian.....	99	87 (a)
Vegetable, fixed.....	100	83
Verbena.....	105 (a)	87 (a)
Vetiver essential.....	105 (a)	87 (a)
Violet.....	105 (a)	87 (a)
Volatile ( <i>see</i> Essential).....		87 (a)
Volatile sinapis.....	99	87 (a)
Walnut.....	100 (b)	83
Wax (Ol. Cerae).....	99	84
Whisky.....	105 (a)	87 (a)
White cedar.....	105 (a)	87 (a)
White mustard.....	99	87 (a)
Wine.....	105 (a)	87 (a)
Wintergreen.....	105 (a)	87 (a)
Wood.....	99	83
Wormwood (Ol. Absinthi).....	99	87 (a)
Oilcloth:		
In the piece.....	349	287 (a)
Made up into articles.....	349 (d)	287 (b)
Oil-extracting machinery.....	245	194
Oiled silk.....	174	147
Oilstones, whetstones, and hones of all kinds.....	1	3
Ointments.....	99	81
Oleaginous seeds.....	76	55 (a)
Oleic acid.....	92 (b)	71 (b)
Olein.....	101 (c), (e)	84
Oleographs.....	183	151
Oleomargarine.....	336	275
Olive oil.....	304	83
Olives:		
Fresh.....	374	234
Pickled—		
In bulk.....		236 (a)
In retail packages.....		236 (b)
Amnius gatherum.....		306
Onions:		
Canned.....	320	232
Fresh.....	375	317
Pickled.....	321	233
Onion-skin paper.....	179	150, 151
Onyx:		
In the rough.....	1 (a)	1 (a)
In slabs, plates, or steps.....	1 (b)	1 (b)
Beads, on strings in ornaments.....	340	279
Sculptures.....	1 (c)	1 (c)
Other articles.....	1 (d)	1 (c)

	1905. Par.	1909. Par.
Opals ( <i>see</i> Precious stones).....	24	13
Openers, can.....	46	194
Opera glasses. (According to material.).....		
Opium, in whatever form.....		79
Prohibited, except as provided.....		Sec. 6 (g)
Opium pipes, prohibited.....		Sec. 6 (h)
Optical appliances and apparatus, not otherwise provided for.....		303
Orange:		
Berry, oil of.....	105 (a)	87 (a)
Essence, artificial.....	105 (a)	87 (a)
Flowers, oil of.....	105 (a)	87 (a)
Fruit—		
Conserved or crystallized.....		238
Dried.....	286	235
Fresh.....	374	234
Preserved.....	322	236
Leaf, oil of.....	105 (a)	87 (a)
Peel (dried).....	81	57
Oil of.....	105 (a)	87 (a)
Water (not perfumery).....	99	81
Orchilla extract.....	87 (a)	66 (b)
Ores.....	11, 369	309
Scoriae, from smelting of.....	75	309
Orexina, tannate.....	99	81
Organic:		
Acids.....	92	71
Salts.....	95	75
Salts, acid or double.....	97	77
Organs:		
Cabinet.....	236	185
Household effects of settlers coming to the Philippine Islands and returning residents thereof, free.....	393	341, 347
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Origanum oil.....	105 (a)	87 (a)
Ornaments of common materials.....	340	279
Orphol.....	99	81
Orris-root oil.....	105 (a)	87 (a)
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Osiers:		
Manufactured.....	204	169 (b), (c)
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Ownership of imported merchandise.....		Sec. 17
Oxalate of:		
Iron.....	95 (a)	75
Potassium.....	95 (a)	75
Oxalates.....	95 (a)	75
Oxalic acid.....	92 (a)	71 (b)
Oxen.....	208 (a)	171 (a), 333, 334, 342, 348
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Oxide of:		
Antimony.....	99	81
Caustic and barilla alkalies.....	93	72
Cobalt.....	97	77
Copper.....	94 (e)	74 (c)
Iron.....	84 (c)	60 (c)
Lead.....	84 (a)	61 (a)
Manganese.....	83	60
Mercury.....	97	77
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Potassium.....	93	72
Sodium.....	83	72
Strontia.....	97	77
Tin.....	97	77
Uranium.....	99	81
Zinc (color).....	84 (c)	61 (c)
Oxinate of mercury.....	97	77
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Oxylithe.....	97	77
Oysters:		
Preserved.....	317 (b)	215 (b)
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Packages and packing of imported merchandise.....		Rule 13, Sec. 5
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Containing merchandise according to different weight or weight and ad valorem, how treated.....		Rule 13 (j), Sec. 5
Of uniform or similar character, weight, or quantity, and of the contents to be ascertained and rules for estimating purposes.....		Rule 13 (k), Sec. 5
Packing of imported merchandise.....	Rule 16, 20	Rule 13, Sec. 5
Asbestos.....	1 (d)	4
Cost of, should be included in dutiable value.....		Rule 13 (a)
For free-entry goods.....	Rule 19	Rule 13 (g)
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Packfong metal. ( <i>See</i> Copper alloys.)		
Packs, film.....		302
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Paeonia seeds.....	81	57
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Bituminous.....	85 (a)	61 (b)
Common, natural (dry).....	83	60
Other.....	84, 85	61 (c), (d)
White or red lead.....	84	61 (a), (d)
Palm:		
Leaf fans.....	338	277
Manufactured.....	204	169 (c)
Unmanufactured.....	203	169 (a)
Oil of.....	100 (a)	83
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Palm oil.....	100 (a)	83

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Blank, printed or not.....	181, 181 (a)	153
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Paste:		
For sharpening cutlery.....	97	77
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Boxes.....	190	150 (b), 151 (b)
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Blocks of asphalt.....	7	22
Of stone (rough).....	2 (a)	2 (a)
Slabs, cones, and prisms of glass for.....	14 (a)	18 (a)
Of stone for.....	2 (c)	2 (b)
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Peaches:		
Dried.....	286	235
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Rum and quinine hair tonic.....	105 (b)	87 (b)
Rushes:		
Manufactured.....	204	169 (c)
Unmanufactured.....	203	169 (a)
Russet shoe polish.....	89	67
Russian caviare.....	318	215 (c)
Rye:		
In flour.....	277 (b)	219 (b)
In grain.....	277 (a)	219 (a)
Whisky.....	308 (a)	263
Saccharine.....	326	243
Saccharum lactis.....	99	81
Sachet powder.....	105 (b)	87 (b)
Sacks:		
Common (except gunny sacks), making up, surtax for.		Rule 11, sec. 5
Containers of imported merchandise.....	391	355
Gunny.....	145	121
Other. (According to material.)		
Saddle:		
Blankets of wool.....	166	143
Girths—		
Of cotton.....	134	115
Of linen, hemp, and other vegetable fibers.....	159	133
Of wool.....	166	143
Saddlery.....	228	181 (b)
Hardware (wrought iron or steel).....	49	27 (b), 42
Saddlers' knives.....	54 (a)	44 (a)
Saddles.....	228 (c)	181 (b)
Safes:		
Of cast iron.....	32, 33	29
Of wrought iron or steel.....	58, 59	47
Of wood.....	195, 196, 197	162, 163, 164

	1905.	1909.
	Par.	Par.
Safety:		
Pins—		
Of common metals.....	52, 68 (c)	278
Other. (According to material.)		
Razors.....	54 (b)	44 (b)
Saffron.....	296 (c)	254
Sage:		
Ground.....	286 (b)	255 (b)
Leaves.....	81	57
Sago.....	284	225
Sake, Japanese wine.....		263, 264, 265, 266
Salacetol.....	99	81
Salad oil.....	304, 305	83
Salamander (asbestos).....	3 (b)	4
Saleratus.....	97	77
Salicin.....	99	81
Salicylate:		
Of cerium.....	99	81
Of bismuth.....	99	81
Of soda, sirup of.....	99	81
Saline effervescent.....	99	81
Sallis water, hair dye.....	97	87 (b)
Salmometers.....		303
Salmon:		
Fresh.....	274 (a)	216 (a)
Salted, smoked or pickled, in bulk.....	274 (b)	216 (b)
Canned or potted.....	317 (a)	215 (a)
Salofeno.....	99	81
Salol.....	99	81
Salophen.....	99	81
Sal soda.....	94 (e)	74 (c)
Salt:		
Carlsbad.....	99	81
Common, ground, "sodium chloride".....	94 (b)	74 (c)
Fruit.....	99	81
Glaubers'.....	94 (c)	74 (c)
Sorrel.....	95 (a)	75
Used for packing hams.....	94 (a), (b)	74 (c)
Water soap.....	104	86
Wiesbaden.....	99	81
Salted:		
Eggs, in natural form.....	333	272 (a)
Fish—		
Codfish.....	273	214
Sea blubber.....	274 (b)	216 (b)
Stockfish.....	273	214
Other.....	274 (b)	216 (b)
Meats.....	269	206
Saltpeter.....	94 (d)	74 (c)
Salts:		
Of alkaloids, except opium.....	96	78
Of opium, alkaloids.....		79
Of cinchona.....	384	321
Inorganic.....	94	74
Alum.....	94 (c)	74 (c)
Bicarbonate of sodium.....	94 (g)	74 (c)
Borax.....	94 (e)	74 (c)
Carbonate of ammonium and magnesium.....	94 (e)	74 (c)
Chloride of ammonium.....	94 (e)	74 (c)
Calcium carbide.....	94 (e)	74 (c)
Calcium hypochlorite.....		74 (b)
Chlorate of potassium.....	94 (f)	74 (c)
Chlorate of sodium.....	94 (f)	74 (c)
Chloride of lime.....	94 (e)	74 (b)
Chloride of potassium.....	94 (c)	74 (a)
Chloride of sodium.....	94 (a), (b)	74 (c)
Epsom salt (sulphate of magnesium).....	94 (c)	74 (c)



Salts—Continued.	1905.	1909.
Inorganic—Continued.	Par.	Par.
Glauber salt.....	94 (c)	74 (c)
Hyposulphite of sodium.....	94 (e)	74 (c)
Nitrate of copper.....	94 (e)	74 (c)
Nitrate of potassium.....	94 (d)	74 (a)
Nitrate of sodium.....	94 (d)	74 (a)
Other, not specially provided for.....	94 (h)	74 (c)
Oxide of copper.....	94 (e)	77
Phosphates of lime.....	94 (d)	74 (a)
Sal soda.....	94 (e)	74 (c)
Sulphate of ammonium.....	94 (d)	74 (a)
Sulphate of copper.....	94 (e)	74 (c)
Sulphate of potassium.....	94 (e)	74 (a)
Sulphate of iron.....	94 (c)	74 (c)
Sulphate of magnesium.....	94 (c)	74 (c)
Sulphate of sodium.....	94 (c)	74 (c)
Organic—		
Acetates.....	95 (a)	75
Citrates.....	95 (b)	75
Oxalates.....	95 (a)	75
Tartrates.....	95 (b)	75
Rochelle.....	97	77
Smelling (perfumed).....	105 (b)	87 (b)
Salvage of vessels, pumps for.....	396	346
• From vessels built in foreign countries.....		Rule 12, sec. 5
Salve.....	99	81
Samples:		
Commercial, in bond, free.....		335
Of no appreciable value.....	370 (a)	317
Usual commercial.....	370	335
Sand.....	3 (b)	6 (b), (c)
Paper.....	185	149
Sandal-wood oil.....	99	87 (a)
Sandals.....	227	180
Sandalwood.....		57, 158
Chips.....	81	57
Oil.....	99	87 (a)
In capsules, for medical use.....		81
Sandarac, gum.....	78	56 (b)
Sanitary construction articles:		
Rates of duty on.....		Sec. 11
Of plain lead for.....		54 (a)
Sanitas oil, disinfectant.....	97	77
Sanmetto.....	99	81
Santal:		
Oil of.....	99	87 (a)
In capsules for medicinal use.....		81
Wood, red, for dyeing.....	86 (a)	66 (a)
Sapolio.....	104	86
Saponified resin.....	104	86
Sapo viridis.....	104	86
Sarongs, making up defined, surtax for.....		Rule 11, sec. 5
Sarsaparilla:		
Beverage.....	312 (c)	268
Drug.....	99	81
Root.....	81	57
Sassafras.....	81	57
Oil of.....	105 (a)	87 (a)
Sardines.....	317	215 (a), (c)
Satsuma ware.....	23	11 (f)
Buttons of.....	345 (a)	283 (b)
Sauces, for table use.....	328	256
Sauerkraut:		
In retail packages.....	320	232 (b)
In bulk.....	321 (b)	232 (a)
Saucers. (According to material.)		

	1905. Par.	1909. Par.
Sausage casings.....		206
Sausages.....	270, 315, 316	207, 210
Savon.....	104	86
Sawdust (common).....	366	159
Sawmill machinery and detached parts for.....	245	194
Saws.....	46, 245, 257 (b)	194
Scales:		
Copper (laminæ).....	60	309
For weighing, and detached parts for.....	242	192
Schists.....	7	Class II, Group 2
Crude oils derived from.....	8	22
Refined illuminating oils derived from.....	9	23 (a)
Refined oils, other, derived from.....	10	23 (b), (c), (d)
School:		
Books (text).....	382 (b)	328
Slates.....	2 (e)	2 (c)
Scientific:		
Books, apparatus, utensils, and instruments specially imported in good faith, for use and by the order of any society established solely for scientific purposes.....	390 (a)	349
Apparatus and appliances not otherwise provided for.....		303
Scissors:		
Plain, glazed, or japanned.....	54 (a)	44 (a)
Pocket.....	54 (b)	44 (b)
Surgical.....	54 (e)	196
Other.....	54 (d)	44 (b)
Scopolamine.....	96	78
Scoriæ, resulting from smelting of ores.....	75	309
Scouring compositions.....	104	86
Scraps:		
Brass, copper, iron, lead, tin, and zinc.....		309
Gold, silver, and platinum.....	372	318
Of other metals.....	74	309
Screens. (According to material.)		
Screw drivers.....	46	194
Screws:		
Bench.....	46	194
Copper and brass.....	68 (a), (b)	50
Hand.....	46	194
Jack, hoisting apparatus.....	245	194
Wrought iron or steel.....	47	41
Sculptures, when free.....		336, 337, 344
Of marble, jasper, onyx, etc.....	1 (c)	1 (c)
Of artificial or common stone.....	2 (e)	2 (c)
Of clay, faience, porcelain.....	23	11 (f)
Of gypsum.....	4 (a)	7
Scythes.....	46	194
Sea blubber, salted.....	274 (b)	216 (b)
Seaweed, dried, edible.....	288	276
Crude.....		276 (a)
Advanced in condition.....		276 (b)
Sealing wax.....	97	77
Seal presses of cast iron.....	33	29
Sedlitz:		
Granules and powders.....	99	81
Mixture.....	99	81
Seed pearls.....	25	13
Seeds:		
Anise.....	81	57
Aromatic and also of morbid growth.....	81	57
Artificial.....	350	292
Canary.....	302	227
Celery.....	296 (a)	255

	1905.	1909.
	Par.	Par.
Seeds—Continued.		
Coriander and caraway.....	81	57
Cotton.....	76	55 (a)
Ground, for culinary purposes (spices).....	296 (b)	255 (b)
Flaxseed.....	76	55 (a)
Flower.....	302	227
Garden and grass.....	302	227
Linseed.....	75	55 (a)
Medicinal.....	81	57
Mustard.....	300	253 (a)
Not otherwise provided for.....	302	227
Oleaginous.....	76	55 (a)
Paeonia.....	81	57
Sesame.....	76	55 (a)
Strophantus.....	81	57
Seines. ( <i>See</i> Nets.).....		
Semi-precious stones.....	26	13
Senar blacking.....	89	67
Senegal gum.....	78	56 (b)
Senna leaves.....	81	57
Sensen:		
Breath perfumery.....	105 (b)	87 (b)
Chewing gum.....	332	244
Sensitized paper.....	187 (b)	151
Separators, grain.....	245	194
Serpentine paper and confetti.....	187	150 (b)
Serums and vaccines.....		324
Sesame seed.....	76	55 (a)
Oil of.....	100 (b)	83
Sets, croquet.....		297
Settlers, personal and household effects of, when free....		341
Sevres wares, not otherwise provided for.....		11 (f)
Sewing:		
Machine needles.....	51	278
Machines and detached parts (except needles).....	251	190
Needles.....	51	278
Thread—		
Cotton.....	116	95
Hemp, jute, and other vegetable fibers.....	144	120
Silk.....	170, 172	146
Sextants.....	365	303
Shafts, wooden, for vehicles.....	266	202
Sharks' fins.....	274 (b)	215 (c)
Shaving soap.....	104	86
Shavings of iron and common metals.....	74	309
Shawl straps of whatever material.....	229	288
Shawls. ( <i>According to material.</i> )		
Shawls (mantones and panolones), making-up defined, surtax for.....		Rule 11, Sec. 5
Shears:		
Garden, grass, hedge, and pruning.....	54 (c)	44 (a)
Plain, glazed, or japanned.....	54 (a)	44 (a)
Sheep.....	54 (c)	44 (a)
Other.....	54 (d)	44 (b), 194
Sheath knives.....		44 (b)
Sheep.....	211	174
Shears.....	54 (c)	44 (a)
Skins—		
(Basils) curried.....	217 (a)	178 (a)
Known to the trade as chamois skin.....	219	178 (c)
Skin shoes.....	221	180 (a)
Shell, tortoise, and mother-of-pearl:		
Unwrought.....	341	280 (a)
Wrought.....	339 (b)	280 (b)
Other, export duties on.....		363
Shellac.....	78	56 (b)

	1905.	1909.
Shellfish:	Par.	Par.
Canned or potted.....	317, 318	215 (b)
Fresh oysters, in cans.....	275	217
Other.....	275	217
Shells, oyster, crude.....	366	284 (a)
Crude, polished or not.....		284 (a)
Export duties on.....		363
Further advanced in condition.....		284 (b)
Further advanced in condition.....		285 (b)
Shikimi oil.....	105 (a)	87 (a)
Shingles, laths, and fencing, common wood.....	192 (a)	157 (b)
Ship augers.....	46	194
Shipping tags.....	190 (a), (d)	150, 151
Ships' legs (instruments).....	257 (a)	303
Shirts. (According to material.)		
Shoe:		
Dressing.....	89	67
Eyelets of brass for.....	69 (b)	50
Findings.....		178
Laces. (According to material.)		
Polish.....	89	67
Shoemakers':		
Heelball.....	103	85 (c)
Knives.....	54 (a)	44 (a)
Shoes:		
Blanco for.....	89	67
Eyelets, or eyelet rings for, of brass.....	69 (a), (b)	50
Of calfskin.....	223	180 (b)
Of canvas.....	221	180 (a)
Of cowhide.....	221	180 (a)
Of goatskin, and lambskin.....	223	180 (b)
Of kidskin.....	223	180 (b)
Of patent leather or imitation patent leather.....	222	180 (b)
Of rubber.....	352 (c)	180 (b)
Of sheepskin.....	221	180 (a)
Of varnished canvas, imitating patent leather.....	222	180 (b)
Other, not otherwise provided for.....	225 (a)	180 (b)
Polish or dressings for.....	89	67
Riding boots.....	226	180
Silk.....		180 (c)
Whiting for (blanco).....	89	67
Wooden.....	227 (b)	180 (b)
Shooks, staves, headings, hoops, and bungs, wood.....	194 (b)	160
Shoots, plants, trees, and moss, live.....	367	308
Shot and bullets of lead.....		54 (b)
Shotguns and parts for.....	56	45
Cartridges for.....	346	91 (b)
Shovels.....	46	194
Wooden handles for.....	194 (e)	194
Show cases. (According to material.)		
Shredded:		
Cocoanut.....	331, 365	239
Wheat.....	282	221
Side arms:		
(Not fire) and detached parts for.....	54 (b)	44 (b)
Pistols and revolvers, and detached parts for.....	55 (c)	45
Sienna, earth:		
Dry.....	83	60
In liquid or paste.....	84 (d)	61 (d)
Sieves. (According to material.)		
Signals, explosive.....		91 (a)
Signs:		
Advertising, when free.....		327
Other. (According to material.)		
Sight-testing, appliances for.....		303

	1905.	1909.
Silk:	Par.	Par.
Cocoons and eggs of silkworm.....	167, 168	332
Floss.....	171	146.
Knitted.....	173	148.
Ligatures for surgical use.....	99	82.
Manufactures of.....	196-175	148, Class VIII
Oiled (in the piece).....	174	147.
Spun, not twisted.....	169	145.
Strings for musical instruments.....	174	185.
Textiles (in the piece).....	174	147.
Trimmings and lace.....	174	148.
Thread, twisted.....	170	146.
Waste.....		144.
Worm eggs.....	167	332.
Yarns.....	169-172	146.
Silver:		
Baby rattles.....	28 (d)	26 (d)
Chloride of.....	96	78
Coins of national issues.....		320
Combs.....	28 (a), (d)	26 (a), (d)
Cups, as prizes or trophies.....	28 (a)	330.
Foil and pellets for dentists.....	28 (d)	26 (d)
German (usually copper alloy). (See Copper.)		
Hair brushes.....	28 (d)	26 (d)
Ingots, broken-up jewelry, or table service, bars, pieces, dust, and scraps.....	372	318
Inkstands.....	28 (d)	26 (d)
Jewelry, plate and toilet articles, not otherwise pro- vided for.....	28 (a)	26 (a)
Set with pearls or precious stones.....	28 (b)	26 (b)
Set with imitation pearls or precious stones.....	28 (c)	26 (c)
Leaf.....	28 (d)	26 (d)
Letter cases.....	28 (d)	26 (d)
Medals.....	28	26, 330.
Mirrors.....	28 (d)	19.
Nitrate, crystals.....	97	77
For cauterizing.....	99	81
Ore.....	369	309
Pellets and foil, for dentists.....		26 (d)
Plate.....	28 (a)	26 (a)
Plated—		
Jewelry.....	29 (a)	27 (a)
Lamps, picture frames, knives, forks, and spoons, carriage, and coffin fittings, saddlery hardware.....		27 (b).
Other wares.....		27 (c)
Strings for musical instruments.....		185
Solder.....	28 (d)	26 (d)
Thread.....	28 (d)	26 (d)
Wire.....	28 (d)	26 (d)
Other articles.....	28 (d)	26 (d)
Sinapis oil, volatile.....	99	87 (a)
Singing birds.....	212	175
Siphons, ordinary glass, for aerated waters.....	12 (b)	15 (b)
Sirup:		
Flavoring.....		258
Maple.....		241
Medicinal.....	99	81
Of fruits.....	313	258
Sugar.....	337	241
Skiffs.....	267	203
Skins, hides, and leathers:		
Bronzed or gilt.....	219	178 (c)
Chamois leather, parchment, and vellum.....	219	178 (c)
Curried.....	217	178
Sheepskins (basils).....	217 (a)	178 (a)
Calf, goat, kid or lamb.....	217 (b)	178 (b)
Cow.....	217 (d)	178 (a)

## Skins, hides, and leathers—Continued.

	1905.	1909.
	Par.	Par.
Enameled, gilt, bronzed, bleached, figured, engraved or embossed (fur skins).....		178 (c)
Green, raw or dry.....	214	176
Pelts (fur skins).....	213	177
Tanned, with the hair on.....	215	177
Tanned without the hair.....	216	178
Slate:		
Pencils.....	2 (e)	2 (c)
In slabs, plates, or steps.....	2 (c)	2 (b)
Wrought into other articles.....	2 (e)	2 (c)
Unwrought.....	2 (a)	2 (a)
Slates, imitation (roofing).....	2 (c)	2 (b)
Slates, school.....	2 (e)	2 (c)
Sledge hammers.....	46	194
Sleepers or ties:		
Of cast iron.....	31 (a)	28 (a)
Of ordinary wood.....	192 (a)	157 (a)
Of wrought iron or steel.....	38 (a)	30 (a), (b)
Slides, glass, for magic lanterns.....	254	186
Slippers:		
Of silk.....	225	180 (c)
Other.....	227	180 (a), (b)
Sloe gin.....	308 (c)	263
Slot machines:		
Automatic, for weighing and other purposes not prohibited, and detached parts for.....	256	186, 191
Gambling, prohibited.....	Sec. 6	Sec. 6
Small arms (fire), and detached parts for.....	55	45
Smoked:		
Fish.....	174 (b)	216 (b)
Meats.....	270	207
Smoothing irons of cast iron.....	32, 33	29
Electric.....		193 (b)
Snap switches, electric.....	248	193 (a)
Snatch blocks, steel, plain.....	58	47
Snuff (tobacco).....	364 (b)	304 (b)
Medicinal.....		81
Soap.....	104	86
Bark.....	81	57
For dyeing (Maypole).....	87 (b)	66 (c)
Powders.....	104	86
Salt water.....	104	86
Shaving.....	104	86
Soft.....	104	86
Tooth.....	104	87 (b)
Viridis.....	104	86
Sockets, electrical.....	248	193
Socks. (According to material.)		
Soda:		
Ash.....	94 (e)	72
Biscuit.....	283 (a)	223
Cooking.....	94 (g)	74 (c)
Sal soda.....	94 (e)	74 (c)
Sirup salicylate.....	99	81
Washing.....	94 (e)	74 (c)
Sodium:		
Acetate.....	95 (a)	75
Arseniate.....	99	81
Bicarbonate.....	94 (g)	74 (c)
Bisulphite.....	94 (h)	74 (c)
Bromide.....	97	77
Carbonate (sal soda).....	94 (e)	74 (c)
Chlorate.....	94 (f)	74 (c)
Chloride (common salt).....	94	74 (c)
Citrate.....	95 (b)	75
Glycerophosphate of.....	99	81
Hyposulphite.....	94 (e)	74 (c)

	1905. Par.	1909. Par.
Sodium—Continued.		
Nitrate.....	94 (d)	74 (a)
Oxide and hydroxides.....	93	72
Peroxide.....	97	77
Persulphate.....	94 (h)	74 (c)
Phosphate.....	94 (h)	74 (c)
Salicylate.....	99	81
Sulphate.....	94 (c)	74 (c)
Sulphite.....	94 (b)	74 (c)
Soft soap.....	104	86
Solanine.....	96	78
Solder:		
Gold, for dentists' use.....	27 (d)	25 (d)
Lead, in bars, etc.....	73 (b)	54 (a)
Silver.....	28 (d)	26 (d)
Tin, in bars.....	72 (a)	53 (a)
Zinc, etc., in bars.....	73 (b)	54 (a)
Solvent oils.....		23 (b)
Somatose.....	99	81
Soot.....	89	61
Sorrel salt (potassium oxalate).....	95 (a)	75
Sounds, fish.....		183
Soup:		
Canned.....	319	212
Condensed or concentrated, preparations of.....		213
Pastes for.....	284	225
Soy.....	328	256
Spades.....	46	194
Wooden handles for.....	194 (e)	194
Sparkling wine.....	309	264
Sparteine.....	96	78
Spearmint oil.....	99	87 (a)
Specimens of mineralogy, botany, zoology, and ethnol- ogy, and small models for public museums, public schools, academies, and scientific and artistic societies..	389	344
Spectacles of all kinds and glasses for the same.....	16 (a)	20 (a)
Speculums, surgical.....	54 (e)	303
Spelter (solder), (copper brazing compound).....	69 (a)	50 (a)
Sperm oil.....	101 (d), (e)	84
Spermaceti.....	101 (c), (e)	84
Spices:		
Allspice and mace—		
Ground.....	297 (b)	250 (b)
Unground.....	297 (a)	250 (a)
Cinnamon and cloves—		
Ground.....	293 (b), 294 (b)	250 (b)
Unground.....	293 (a), 294 (a)	250 (a)
Indian Jiri, Hurbo, and Rahi.....	296	255
Nutmegs—		
Husked.....	298 (b)	251 (b)
Unhusked.....	298 (a)	251 (a)
Ground.....	296 (b)	251 (c)
Not otherwise provided for—		
Ground.....	296 (b)	255 (b)
Unground.....	296 (a)	255 (a)
Saffron.....	296 (c)	254
Spigle Yohimbina.....	96	78
Spigots, copper.....	69	50
Spike oil.....	99	87 (a)
Spirit levels.....	46	194
Spirits:		
Compound.....	308 (c)	263
Of turpentine.....	77 (b)	63
Splice bars, steel, fish plate.....	38 (a)	33 (a)
Sponges.....	365	285
Rubber.....	352 (d)	294 (b)
Hexactinellida.....		285
Loofahs (pumpkin or vegetable fiber).....	365	285

Spools. (According to material.)		
Spoons. (According to material.)		
Springs:	1905.	1909.
	Par.	Par.
For carriages and wagons, of wrought iron or steel....	38 (b)	33 (b)
For furniture, of wrought iron or steel.....	45	47
For railways or tramways, or wrought iron or steel...	38 (a)	33 (a)
Spruce oil.....	99	87 (a)
Spun silk.....	169	145
Spuriously stamped or marked articles of gold or silver, or their alloys, prohibited.....		Sec. 6 (d)
Spurs:		
Of copper.....	69 (a), (b)	50
Of wrought iron or steel.....	49 (a), (b)	42
Others. (According to material.)		
Squares:		
Carpenters'.....	46	194
Of clay.....	17 (a), (b)	9
Squilla root.....	81	57
Stallions.....		170, 333, 342, 348
Stamp:		
Mills.....	257 (b)	194
Pads.....	85	188
Stamped falsely, articles of gold or silver, prohibited....		Sec. 6 (d)
Stamps, postage or revenue, canceled or not, of national issues.....	183	329
Stands:		
For clocks.....	239	187
Ink. (According to material.)		
Flower, of ceramic materials.....	23	11 (f)
Others. (According to material.)		
Staples:		
For fastening paper. (According to material.)		
Star aniseed oil.....	105 (a)	87 (a)
Starch:		
Corn, for table use.....	282	221
For industrial purposes.....	107	89
Stationary engines.....	243	194
Statuetts:		
Of bisque, clay, faience, porcelain, stoneware, etc...	23	11 (f)
Of crystal and glass imitating crystal.....	13 (a), (b)	20 (b), (c)
Of gypsum.....	4 (a)	7
Other. (According to material.)		
Staves, headings, hoops, bungs, and shooks.....	194 (b)	160 (b)
Stearic acid.....	92 (b)	71 (b)
Stearin:		
In candles.....		85 (b)
Unwrought.....	101 (c)	85 (a)
Wrought in other articles.....	103	85 (c)
Steel and wrought iron:		
Bolts.....	47	39
Butchers' tools.....	46	194
Buttons.....	345 (a)	283 (b)
Crucible, in bars, beams, and rods.....	35 (c)	30 (d)
Cutlery.....	54	44
Frogs, railway switch.....	42	30 (a), (b)
Ingots.....	34	309
Mooring buoys.....	42	47
Nuts.....	47	39
Rivets.....	47	39
Screws.....	47	41
Sheets, rolled.....	36 (a)-(c)	31 (a), (b)
Springs—		
For wagons and carriages.....	38 (b)	33 (b)
For railways and tramways.....	38 (a)	33 (a)
Other.....	45	47
Structural.....	41	34
Tapes for measuring.....	46	194



	1905. Par.	1909. Par.
Steel and wrought iron—Continued.		
Tools and implements.....	46	194, 196
Washers.....	47	39
Watch chains.....	340	279
Windmills.....	257 (b)	194
Wire:		
Strings for musical instruments.....	59	185
Brushes, rotary.....	257 (b)	194
Yards.....	242	192
Steingut (faience).....	20 (a), (b)	11
Steinzeug (stoneware).....	19 (a)-(d)	11
Stems of flowers in use as drugs.....	81	57
Stencil ink.....	85	64 (b)
Sheets.....		188
Stereotype paper.....	187	150, 151
Stethoscopes.....	54 (e)	303
Sticks:		
Golf.....		297
Joss.....	105 (b)	87 (b)
Sword.....	343	44 (c)
For umbrellas and parasols.....	343	169 (a)
		298 (d)
Walking. (According to material.)		
of rattan or bamboo, cut into lengths for manu-		
facturing purposes.....		169 (a)
Stock, paper, free.....		315
Stockfish.....	273	214
Stockholm tar.....	77 (a)	56 (a)
Stockings, hose, and half hose. (According to material.)		
Stocks and dies.....	46	194
Stones.....		Class 1
Artificial.....	2	2
Common, natural, or artificial.....	2	2
In the rough, unwrought.....	2 (a)	2 (a)
Crushed.....	2 (b)	2 (b)
In millstones, grindstones, whetstones, oilstones,		
and hones.....	2 (d)	3
Slabs, plates, or steps.....	2 (c)	2 (b)
Wrought into all other articles.....	2 (e)	2 (c)
Fine, such as marble, onyx, jasper, alabaster, and		
similar fine stones—		
In the rough or squared only.....	1 (a)	1 (a)
Slab, plates, or steps, polished or not.....	1 (b)	1 (b)
Sculptures, high and bas-reliefs, vases, urns, and		
similar articles for house decoration.....	1 (c)	1 (c)
Wrought into other articles.....	1 (d)	1 (c)
Oil.....	1	3
Precious.....	24	13
Imitations of.....	26	14
Semi-precious.....		13
Stoneware, earthenware, faience, porcelain, and ceramic		
wares.....		Class I, Group 1
Stools, piano.....		185
Stops, bench.....	46	194
Storage batteries.....	249	193 (a)
Stovepipe.....	36 (c)	31 (b)
Stoves:		
Of copper.....	69 (a), (b)	50
Of cast iron.....	32, 33	29
Electric.....	248	193 (b)
Of tin plate.....	57	46 (a), (b)
Of wrought iron or steel.....	59, 58	47
Straps, shawl, or whatever material.....	229	288
Straw:		
Caps of.....	357	301
For forage.....		228

Straw—Continued.	1905.	1909.
Other—	Par.	Par.
Manufactured.....	204	169 (c)
Unmanufactured.....	203	169 (a)
Hats, bonnets, and crowns of.....	355	299
Paper.....	178	150, 151
Sandals.....	227 (b)	180 (b)
Not otherwise provided for.....		228
Strawboard.....		150, 151
Manufactures of.....		150 (b), 151 (b)
Straws (so-called) of paper.....	190 (d)	151 (b)
Strings:		
For musical instruments.....	29 (b), 59, 69 (b), 174, 233	185
For violin bows, of horsehair, prepared.....	164	185
Hat, manufactured of silk.....	174	148
Strontium:		
Lactate.....	99	81
Iodide.....	99	81
Nitrate.....	94 (h)	73 (c)
Strophantus seeds.....	81	57
Structural wrought iron or steel.....	41	34
Strychnine, and its salts.....	96	78
Stuccowork of gypsum.....	4 (a)	7
Stuffed birds and animals.....	232	289, 290, 344
Stylographic pens.....	352 (b)	295
Styptic pencils.....	99	81
Stypticin.....	96	78
Styrax, a vegetable juice.....	78	56 (b)
Submarine telegraph cables.....	395	323
Substances not otherwise provided for.....		306
Succory root (Chicory).....	292	246
Succini oil.....	99	87 (a)
Sugar:		
Burnt for coloring.....	85	61 (c), (d)
Export duties on.....	401	357
Of lead.....	95 (a)	75
Machinery for making.....	245	194 (a)
Of milk.....	99	81
Mills.....	245	194
Raw.....	289 (a)	240 (a)
Refined.....	289 (b)	240 (b)
Sirups.....		241
Sulphates:		
Of alkaloids.....	96	78
Of ammonium.....	94 (d)	74 (a)
Of copper.....	94 (e)	74 (c)
Of copper, for cauterizing.....	99	81
Of iron.....	94 (c)	74 (c)
Of magnesium.....	94 (c)	74 (c)
Of potassium.....	94 (e)	74 (a)
Of quinine.....	384	322
Of sodium.....	94 (c)	74 (c)
Sulphide:		
Of antimony.....	94 (h)	74 (c)
Of potassium.....	94 (h)	74 (c)
Sulphite:		
Of sodium.....	94 (h)	74 (c)
Of zinc.....	94 (h)	74 (c)
Sulphocyanide of ammonium.....	97	77
Sulphonal.....	99	81
Sulphur.....	90 (a)	68
Sulphur dioxide.....		70 (b)
Sulphuret of potash.....	97	77
Sulphuric:		
Acid.....	91 (a)	70 (a)
Anhydride.....	97	77
Ether—		
Commercial.....	97	77
Anesthetic.....	99	81

	1905. Par.	1909. Par.
Sulphurous acid.....	91 (c)	70 (c)
Superphosphate of lime.....	94 (d)	74 (a)
Supplies for the United States Government and insular government.....	385	338
Supplies, consular.....		345
Surface-coated paper.....	187	151
Surgical:		
Dressings, aseptic and antiseptic.....	99	82
Instruments, when free.....		341, 347
Of all materials.....	54 (e)	196
Appliances and apparatus not otherwise provided for.....		303
Surtaxes.....	Rules 8-12	Rules 2-11
For admixture of materials.....		Rules 3-11
For bleaching, corresponding provisions of.....		Class VI
For broaching.....		Rule 8
For dyed yarns, corresponding provisions.....		Classes V, VI
For embroidering.....		Rule 9
For making up.....		Rule 11
For metallic threads.....		Rule 10
For printing, corresponding provisions.....		Classes V, VI
For stamping, corresponding provisions.....		Classes V, VI
For trimming.....		Rule 9
Surveying instruments.....	365	303
Suspenders. (According to material.)		
Swabs, of cotton.....		98
Sweaters. (According to material.)		
Sweetmeats:		
Cakes and puddings.....		224
Confectionery, candy, and chewing gum.....	332	244
Conserved or crystalized fruit.....	331	238
Jellies, jams, and marmalades.....	332	237
Swine.....	209	172, 333, 342, 348
Switch:		
Boards, electric.....	248	193 (a)
Tongues, rails, and sections.....		30 (a)
Sword canes.....	343	44 (c)
Swords.....	54 (b)	44 (b)
Syringes:		
Hypodermic, and all kinds which are surgical instruments.....	54 (e)	196
Other. (According to material.)		
System, metric.....		Sec. 10
Table:		
Covers. (According to material.)		
Making up, defined, surtax for.....		Rule 11, Sec. 5
Linen, used, imported by passengers in their baggage.....	386	340, 341
Service, broken up, gold, silver, and platinum.....	372	318
Tables:		
Billiard, pool and bagatelle, parts and appurtenances for.....	200	166
Other. (According to material.)		
Tablets:		
Medicinal.....	98	81
Milk.....		271
Paper, writing.....	179	150
Tacks, iron.....		41
Other. (According to material.)		
Tailors':		
Chalk.....	5	8
Shears.....	54 (a), (d)	44 (a), (b)
Talcum:		
Natural.....	3 (b)	6 (b), (c)
Prepared for toilet purposes.....	105 (b)	87 (b)
Tallow.....	101	84
Tanabline.....	99	81

	1905. Par.	1909. Par.
Tan bark.....	79	66 (a)
Tanigeno.....	99	81
Tannalbin.....	99	81
Tannic acid.....	92 (d)	71 (b)
Tannigen.....	99	81
Tannicol.....	99	81
Tanniform.....	99	81
Tansan mineral water.....	312 (c)	268
Tansy oil.....	99	87 (a)
Tape:		
Admixture of materials in.....		Rule 7, Sec. 5
Cotton.....	131 (a)	113 (a)
Insulating, electric.....	248	193 (a)
Linen, hemp, jute, and other vegetable fibers.....	157	131 (a)
Measures of steel.....	46	194
Silk.....	174	148
Wool.....	166	143
Tapestry. (According to material.)		
Tapioca.....	284	225
Tar:		
Juniper.....	99	81
Mineral.....	7	22
Oil of, pharmaceutically prepared.....	99	81
Oils, unrefined.....		22
Stockholm and similar.....	77 (a)	56 (a)
Tarcolin.....	97	77
Tarpaulins. (According to material.)		
Tartar:		
Cream of.....	97	76
Emetic.....	99	81
Tartaric acid.....	92 (a)	71 (b)
Tartrate of antimony and potassium.....	99	81
Tartrates.....	95 (b)	75
Tassels (trimmings). (According to material.)		
Tea.....	301	247
Teaberry oil.....	105 (a)	87 (a)
Teak:		
Timber.....	192 (a)	157
Wood furniture.....	196, 197	163, 164
Teeloil.....	100 (b)	83
Teeth, artificial, with plates or not.....	342 (b)	282
Telegraph cables, submarine.....	395	323
Apparatus.....	248	193 (a)
Other.....	65	49 (c)
Telephones, and apparatus pertaining to same.....	248	193 (a)
Telescope cases, receptacles for personal effects.....	204	288
Telescopes, instruments.....	365	303
Tenders, for locomotives.....	246	194
Tendons:		
Aseptic as surgical ligatures.....	99	82
For medicinal purposes.....		59
Tennis:		
Balls.....	352 (d)	297
Nets—		
Of cotton.....	144	97
Of other vegetable fibers.....	144	120 (d)
Other. (According to material).		
Rackets.....		297
Tenoners and tenoning machinery.....	257 (b)	194
Terebenthinae.....	77 (b)	63
Terne plate.....		31
Manufactures of.....		46
Testing sets, electrical.....	248	193
Test tubes, glass.....	16 (b)	20 (e)

	1905. Par.	1909. Par.
Textiles:		
Of cotton.....		Class V, Group 3
Of metallic threads, exclusively.....		Rule 10
Of other vegetable fibers.....		Class VI, Group 2
Of silk.....		Class VIII, Group 2
Of wool.....		Class VII, Group 3
Treatment of.....		Rules 1-11
Surtaxes on—		
For admixtures of materials.....		Rules 3-11
For bleaching, corresponding provisions of.....		Class VI
For brocheing.....		Rule 8
For dyed yarns, corresponding provisions.....		Classes V, VI
For embroidering.....		Rule 9
For making up.....		Rule 11
For metallic threads.....		Rule 10
For printing, corresponding provisions.....		Classes V, VI
For stamping, corresponding provisions.....		Classes V, VI
For trimming.....		Rule 9
Uneven, ascertainment of thread count.....		Rule 1, sec. 5
Theatrical costumes and equipment, used, imported with theatrical troupe, temporarily.....	386	342
Theine.....	96	78
Theobroma (cacao butter).....	290 (b)	248 (b)
Theobromine.....	96	78
Theodolites (surveying instruments).....	365	303
Therapion.....	99	81
Theriac in powder.....	99	81
Thermocauteries.....	54 (e)	193 (b)
Thermometers.....	365	303
Thermostat, electrical.....	248	193
Thiocolum.....	99	81
Thread count, how ascertained.....		Rule 1, sec. 5
Thread counter, use of.....		Rule 1, sec. 5
Thread for sewing:		
Cotton.....	116	95
Linen and other vegetable fibers.....	144	120
Silk..... 170, 170 (a), 171 (c), 172	170, 170 (a), 171 (c), 172	146
Thread, silver.....	28 (d)	26 (d)
Three-in-one oil.....	97	77
Threshing machines.....	245	194
Thyme:		
Ground.....	296 (b)	255 (b)
Unground.....	81	57
Oil of.....	105 (a)	87 (a)
Thymol.....	99	81
Tickets, lottery, advertisement of, and list of drawings in, prohibited.....		Sec. 6 (f)
Tiger-eye (stone).....		13
Tiles, ceramic.....	18 (a), (b)	10
Timber.....	192	157, 158
Timsim (vegetable pith).....	366	169 (a)
Tin and alloys thereof:		
Capsules for bottles.....	72 (c)	53 (b)
In, bars, sheets, pipes, and wire.....	72 (b)	53 (a)
In foil.....	72 (c)	53 (a)
In ingots or lumps, pure.....	72 (a)	309
Alloys.....		53 (a)
Soldier, in bars.....	72 (b)	53 (a)
Trinkets of.....	340	279
In other articles.....	72 (d)	53 (b)
Tin, muriate of.....	94 (h)	74 (c)
Tin plate or terne plate, in sheets.....	36 (b)	31 (c)
Manufactures of.....	57	46
Tires:		
For bicycles and velocipedes.....	252	199
For automobiles.....	352 (d)	198

	1905. Par.	1909. Par.
Tires—Continued.		
Of wrought iron or steel.....	35 (b)	30 (b)
Of rubber, for other vehicles.....		293 (b)
Tissue paper.....	187	150, 151
Title of this act.....		Sec. 29
Tobacco:		
Dryer, machine.....	257 (b)	194
Export duties on—		
Raw, grown in the Provinces of Cagayan, Isabela, and Nueva Vizcaya (Island of Luzon).....	404	361
Raw, grown in other provinces of the Philippine Islands.....	406	362
Manufactured.....	403	359
Stems, clippings, and other wastes of.....		360
Import duties on—		
In the leaf, unmanufactured.....	364 (a)	304 (a)
Manufactured.....	364 (b)	304 (b)
Sprayers.....	245	194
Tobasco sauce.....	328	256
Tochos of soft iron.....	34	309
Toilet articles, used, imported by passengers in their bag- gage.....	386	339, 340, 341
Other. (According to material.).....		
Paper.....	178	150
Powders and preparations.....	105 (b)	87 (b)
Soaps.....	104	86
Waters.....	105 (b)	87 (b)
Tomatoes, canned.....	320	232
Tomato sauce.....	328 (a)	256
Tonic, hair.....	105 (b)	87 (b)
Tool:		
Bags, of whatever material.....		288
Cases, of whatever material.....		288
Chests, of whatever material.....		288
Tool handles.....	194 (c)	194
Tools:		
Portable, used, imported by passengers in their bag- gage.....	386	339, 340, 341
Of whatever materials.....	46	194, 196
Tooth:		
Brushes. (According to material.).....		
Paste.....	104	87 (b)
Picks. (According to material.).....		
Powder.....	105 (b)	87 (b)
Soap.....	104	87 (b)
Torpedoes (toy).....		91 (c)
Tortoise shell and mother-of-pearl:		
Imitations of.....	342	182
Export duties on.....		362
Unwrought.....	341 (a)	181 (a)
Wrought.....	341 (b)	181 (b)
Tourists, personal effects of, when free.....		339, 340
Towels and bath robes of cotton pile fabrics.....	124 (a)	106
Making up defined, surtax for.....		Rule 11, sec. 5
Other. (According to material.).....		
Tower clocks.....	240	187
Toys:		
Except those of gold, silver, platinum, gold or silver plate, or coral, ivory, mother-of-pearl, and tortoise shell.....	341 (b)	296
Diminutive articles not adapted for practical pur- poses.....		296
Tracing paper.....	187	150, 151
Traction engines.....	245, 246	194
Tragacanth gum.....	78	56 (b)
Tragosol.....	97	77

	1905. Par.	1909. Par.
Tramway:		
Cars for freight.....	263	200 (a)
Other.....		200 (b)
Transformers, electrical.....	250	193 (a)
Choke coils.....	250	193 (a)
Transit, merchandise in, how treated when act becomes effective.....		Sec. 3
Transits.....		303
Traps, lead, sanitary.....		54 (a)
Trass.....	3 (b)	6 (b), (c)
Traveling bags, of whatever material.....	228 (c)	288
Traveling rugs, making up defined, surtax for.....		Rule 11, sec. 5
Travelers, personal effects of, when free.....		339, 340
Trays, developing (photographic).....		302
Trebenum.....	99	81
Trees:		
Christmas, artificial.....		296
Live.....	367	308
Trimmings. (According to material.)		
Admixtures of materials in.....		Rule 7, sec. 5
Or embroidery, applied to textiles, surtax for.....		Rule 9, sec. 5
Trinkets and ornaments, except those of gold, silver, platinum, gold or silver plate, or of amber, coral, ivory, jet, meerschaum, mother-of-pearl, and tortoise shell...	341 (b)	279
Tricol.....	99	81
Trional.....	99	81
Tripoli (earth).....	3 (b)	6 (b), (c)
Tripods for cameras.....	362	302
Trophies, when free.....		330
Trowels.....	46	194
Trucks, handcarts, and wheelbarrows.....	265 (a)	197
Trunks, of whatever material.....		288
Tube expanders.....	46	194
Tubes and pipes:		
Of clay.....	17 (d), (c)	9
Glass, test.....	16 (b)	20 (e)
For insulation.....		193 (a)
Other. (According to material.)		
Tubs. (According to material.)		
Tulles. (According to material.) (See Rule 6.)		
Admixtures of materials in.....		Rule 6, sec. 5
Tumblers, glass.....	13 (a), (b)	16
Tungtree oil.....	100 (b)	83
Tuns, pipes, casks, and barrels.....	363	161
Turbans.....	356	301
Turbine engines.....	243	194
Turkeys.....	268	175, 204
Canned, or potted.....	315, 316	210, 211
Turkish towels and bath robes:		
Of cotton pile fabrics.....	124 (a)	106
Other. (According to material.)		
Turntables.....	247	194
Turpentine, oil or spirits of.....	77 (b)	63
Turpentine, Venetian.....	78	56 (b)
Twine:		
Of cotton, for wrapping and for sewing sails.....	116 (a)	96
Of hemp and other vegetable fibers.....	144, 146	120
Other. (According to material.)		
Twisted silk.....	170	146
Type:		
Of lead.....	73 (f)	54 (a)
Metal. (See Lead.)		
Typewriters and parts, including ribbons.....	253	188
Typewriting paper.....	179	150, 151
Typewritten documents, free.....		329

	1905. Par.	1909. Par.
Ultramarine blue:		
Dry.....	84 (c)	61 (c)
In liquid or paste.....		61 (d)
Umber:		
Dry.....	83	60
In liquid or paste.....	84 (d)	61 (d)
Umbrellas and parasols:		
Covered with paper.....	354 (a)	298 (a)
Covered with silk.....	354 (b)	298 (b)
Covered with other stuffs.....	354 (c)	298 (c)
Sticks for.....	343	169 (a), 298 (d)
Frames for.....	59	47, 298 (d)
Handles. (According to material.)		
Underwear, knit.....		Rule 6
Of cotton.....	125	107
Of linen and other vegetable fibers.....	152	127
Of wool.....	165	141
Of silk.....	173	148
Underwriters, when recognized as consignees.....		Sec. 17
United States:		
Government supplies.....	385	338
Unusual coverings, containers, or packing.....		Rule 13, (h), (i), Sec. 5
Unwashed wool.....	162 (a)	314
Uranium, acetate, chloride, nitrate, oxide.....	99	81
Urns:		
Decorative, of bisque, clay, faience, porcelain, stone- ware.....	23	11 (f)
Of glass.....	13 (a), (b)	20 (b), (c)
Of marble, onyx, jasper, alabaster, and similar fine stones.....	1 (c)	1 (c)
Other. (According to material.)		
Urotropin.....	99	81
Usual coverings, containers, or packing.....		Rule 13, Sec. 5 (f), (g), (h)
Vaccines and serums.....	99	324
Vacuometers.....		303
Vacuum automatic brakes.....	257 (b)	194
Valerianate of zinc.....	99	81
Valerian oil.....	99	87 (a)
Validol.....	99	81
Valises of whatever material.....	228 (c)	288
Value, dutiable, definition of.....		Rule 13 (a), Sec. 5
Market, defined.....		Rule 13 (a), (b), Sec. 5
Valves:		
Essential parts of machines.....		194
Other (not machinery). (According to material.)		
Vaniline, or vanillin.....	97	77
Vanilla:		
Beans.....	295	259
Flavoring extracts.....	327	258
Varnishes.....	88	62
Varnished hides, skins, and leathers.....	218	178 (c)
Vaseline:		
Plain.....	10	23 (b), (c)
Preparations of, for toilet purposes.....	105 (b)	87 (b)
Preparations of, for medicinal purposes.....	99	81
Vases. (According to material.)		
Vasogena.....	99	81
Vegetable:		
Fibers, cotton.....		Class V
Other.....		Class VI
Flavoring extracts.....	327	258
Fuel.....	201	167
Gums and resins.....		56



## Vegetable—Continued.

	1905.	1909.
<b>Hair—</b>	<b>Par.</b>	<b>Par.</b>
Manufactured.....	204	169 (c)
Unmanufactured.....	203	169 (a)
Lard.....	272	208
<b>Oils—</b>		
Fixed.....	100	83
Volatile or essential.....		87 (a)
Pitch.....	77 (a)	56 (a)
Pith, for lamp wicks.....	366	169 (a)
<b>Products—</b>		
Simple, used as drugs, such as dried leaves, roots, and bark.....	81	57
Machinery for the preparation of.....	245	194
Raw or hackled.....		313
Sponges (pumpkin fibers).....	365	285
<b>Wax—</b>		
Unwrought.....	102	85 (a)
Wrought, in candles.....	103	85 (a)
In other articles.....		85 (c)
<b>Vegetables:</b>		
Canned or potted.....	320	232
Dried.....	288	231
Drugs, nonedible.....	81	57
Fresh, except onions and Irish potatoes.....	375	230
Onions and Irish potatoes.....		317
Pickled.....	320, 321	233
Vegetal, brea.....	77 (a)	56
<b>Vehicles.....</b>		Class XII
Small, for children's use.....		296
Veils, making up defined, surtax for.....		Rule 11, Sec. 5
Vellum and parchment.....		178 (c)
Velocipedes and detached parts for.....	252	199
Velveteens. ( <i>See</i> Velvets.)		
<b>Velvets:</b>		Rule 6, Sec. 5
Admixtures of materials in.....		
Cotton.....	124	105
Linen and other vegetable fibers.....	151	126
Silk.....	174	147
Wool.....	166	142
Venetian red, natural color, dry.....	83	60
Artificial, dry.....	84 (c)	61 (c)
Liquid or paste.....	84 (d)	61 (d)
Venetian turpentine.....	78	56 (b)
Ventilators, machine.....	257 (b)	194
Verbena oil.....	105 (a)	87 (a)
Verdigris.....	95 (a)	75
Vermicelli.....	284	225
Vermilion.....	84 (c), (d)	61 (c), (d)
Vermouth.....	310	265, 266
<b>Vessels:</b>		
Articles and materials for the construction and repair of.....		352
Anchors, binnacles, propellers, etc., for.....	42	310
Foreign, parts of machinery for.....	397	352
Salvage from, how dutiable.....		Rule 12, Sec. 5
Importation of, defined.....		203
Machinery for repair of.....	3997	352
Philippine, repairs to, made abroad, when free.....		351
Pumps for salvage of, imported temporarily.....	396	346
Of all kinds when imported into the Philippines, either set up or knocked down.....	267	203
Vests, ladies' knit. ( <i>See</i> Underwear.)		
Vetiver, essential oil.....	105 (a)	87 (a)
<b>Vichy:</b>		
Mineral water.....	312 (c)	268
Pastilles.....	99	81

	1905. Par.	1909. Par.
Vinegar.....	314	257
Vinolia powder and cream.....	105 (b)	87 (b)
Violet oil.....	105 (a)	87 (a)
Violin strings.....	59, 174, 233	185
Violins.....	195, 196, 197	185
Viridis soap.....	104	86
Vises.....	46	194
Visiting cards.....	179, 190 (a)	150, 151
Vitriol.....	91 (a)	70 (a)
Volatile or essential oil. ( <i>See Oils.</i> )		
Voltmeters.....	248	193 (a)
Vulcanized oil.....	99	81
Wads for shotguns:		
Cardboard.....	190 (a)	150, 151
Felt.....	166	139, 143
Wafers:		
Unsweetened.....	283 (a)	223 (a)
Sweetened.....	283 (b)	223 (b)
Wagons and carts for transporting merchandise.....	264	197
Other.....	259	201
Wagon wheels of wood.....	266	202
Walking sticks. ( <i>According to material.</i> )		
Wall paper.....	184	151
Wall telephones and parts thereof.....	248	193 (a)
Walnut oil.....	100 (b)	83
Walnuts.....		239
Ware, hollow:		
Ceramic.....	19-21	11
Enameled wrought iron.....	59	47 (b)
Wedgewood.....	19	11
Other. ( <i>According to material.</i> )		
Warehouse, and hand trucks, wheelbarrows.....	265 (a)	197
Warp, definition of.....		Rule 1, sec. 5
Washed wool.....	162 (b)	314
Washers:		
Copper.....	68 (a), (b)	50
Rubber.....	352 (a)	293 (a)
Wrought iron or steel.....	47	39
Other. ( <i>According to material.</i> )		
Washing machines.....	257	194
Washing soda.....	94 (e)	74 (c)
Waste:		
Copper, iron, steel, and other common metals.....	74	309
Cotton.....	112	93
Of other vegetable fibers.....	365	305
Silk.....	168	144
Wool.....	162 (c)	137 (a)
Wastes:		
Animal, and by-products.....	234	184
Common metals, fit only for resmelting.....	74	309
Not otherwise provided for.....		305
Watches, clocks, parts of and accessories for.....	238	187
Watchmen's clocks.....	239	187
Water:		
Aerated, artificial, or natural mineral.....	312 (c)	268
Ammonia.....	93	73
Caltrops, nuts.....	329	239
Colors.....	85	61 (c), (d)
Meters.....	257 (a), (b)	194
Mineral, natural, aerated, carbonated, or not.....	312 (c)	268
Perfumed toilet.....	105 (b)	87 (b)
Sweetened, flavored, or aerated.....	312 (c)	268
Waterproof and caoutchouc stuffs:		
On cotton textiles.....	135	117
Linen and other vegetable fibers.....	160	135

	1905.	1909.
	Par.	Par.
Waterproof and caoutchouc stuffs—Continued.		
Rubber boots and shoes.....	352 (c)	180 (b)
Silk.....	175	147, 148
Wool.....	166	142, 143
Wattmeters.....	248	193 (a)
Wax, animal, mineral, or vegetable.....	102, 103	85
Artificial flowers, fruit, parts of.....	350	292
Candles.....	103	85 (b)
Figures.....	103	85 (c)
Imported temporarily, for exhibition.....	392	342
In toys.....	353	296
Matches.....	351	92
Sealing.....	97	97
Shoemakers' so-called "Heelball".....	103	85 (c)
Unwrought.....	102	85 (a)
Wrought in other articles.....	103	85 (c)
Weapons, with concealed blades.....		44 (c)
Wearing apparel, used, imported by passengers in their baggage.....	386	339, 340, 341
Wedgwood ware.....	19	11
Weeding hoes and hooks.....	46	194
Weeds for drugs.....	81	57
Weft, definition of.....		Rule 1, Sec. 5
Weighing machines and apparatus.....	242	192
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Weights, gross and net, defined.....	Rules 17, 18	Rule 13 (e), Sec. 5
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Weights and measures.....	Sec. 9	Sec. 10
Welsbach mantles.....	365	5
Wet batteries.....	248	193 (a)
Whalebone:		
Unwrought.....	342 (a)	281 (a)
Wrought.....	342 (b)	281 (b)
Compositions imitating.....	342	281
Wharfage dues, on exports.....	Sec. 16	Sec. 17
Wheat:		
In grain.....	277 (a)	219 (a)
In flour.....	277 (b)	219 (b)
Prepared for table use.....	282	221
Wheelbarrows and parts for.....	266	197
Wheels:		
Emery, carborundum and similar.....	46	3
Roulette, prohibited.....		Sec. 6 (c)
Wood, for wagons.....	266	202
Wrought iron or steel—		
Weighing over 100 kilos.....	38 (a)	33 (a)
Weighing 100 kilos or less.....	38 (b)	33 (b)
Whetstones, grindstones, oilstones, and hones.....	1 (d), 2 (e)	3
Whips, of whatever material.....	365	181 (b)
Whisky.....	308 (a)	263
Essence of.....	105 (a)	87 (a)
Whitewashes, substances prepared for.....		60
Whiting for shoes (blanco).....	89	67
Wickerwork articles.....	204	169 (c)
Wicks:		
Cotton, for candles and matches.....	116 (b)	96
Cotton, for lamps.....	130	112
Vegetable pith (timsim).....	366	169
Wiesbaden salt.....	99	81
Wild cherry juice.....	327	258
Willow (osiers):		
Unmanufactured.....	203	169 (a)
Manufactured.....	204	169 (b), (c)

	1905. Par.	1909. Par.
Windlasses, steam.....	245	194
Windmills, steel.....	257 (b)	194
Window glass, common.....	14 (b), (c)	18 (b)
Plate.....		18 (c)
Wines:		
Chinese.....	308, 310, 311	265, 266, 263
Heavy oil of.....	105 (a)	87 (a)
Lees.....		76
Medicated.....	99	80, 81
Sparkling.....	309	264
Vermouth.....	310	265, 266
Wines, still.....	310, 311	265, 266
Wintergreen, oil of, natural and artificial.....	105 (a)	87 (a)
Wire:		
Copper, brass, bronze, etc., blanché, gilt, or nicked.		49 (b)
Cables for electricity.....	65	49 (c)
Covered with textiles other than silk.....	65	49 (c)
Covered with silk.....	65 (a)	49 (d)
Gauze.....	66 (a), (b)	49 (e)
Manufactures of.....		49 (f)
Plain.....		49 (a)
Strings for musical instruments.....	69 (a), (b)	185
Gold.....	27 (d)	25 (d)
Nickel, aluminum, and their alloys.....	71 (b)	52 (a)
Platinum.....	27 (d)	25 (d)
Silver.....	28 (d)	26 (d)
Tin and alloys thereof.....	72 (b)	53 (a)
Wrought iron or steel—		
Barbed.....		36 (a)
Cables and ropes.....		36 (a)
Covered with textiles.....	40 (c)	36 (c)
Galvanized.....	40 (a), (b), (c)	36 (a), (b)
Gauze, cloth or screenings.....	44 (a), (b)	36 (d)
Manufactures of.....		36 (e)
Nails.....	48	40
Netting.....	45	36 (b)
Nicked or bronzed.....		36 (c)
Plain.....		36 (a), (b)
String for musical instruments.....	59	185
Zinc, lead, and other metals.....	73 (b)	54 (a), Class X
Wood:		
Alcohol.....	307	260
In barbers' and dentists' chairs.....	199	165
In bar fixtures.....	199	162, 163, 164
Beads of, in necklaces or other trinkets.....	340	279
Loose.....	195, 196, 197	162 to 164
Bent, furniture of.....	198	162
In billiard, pool, or bagatelle tables.....	200	166
In buttons.....	345 (a)	283 (b)
Carved.....	197	164
Cedar.....	192 (a)	157
Common (acacia, alder, ash, Australian jarra, beech, birch, black poplar, California redwood, cedar, cypress, elder, evergreen oak, maple, oak, pear, pine, plantain, poplar, spruce, and yew-leaved fig).....	192	157
Unmanufactured, shingles, laths, and fencing...		157
Manufactured.....		162, 163, 164
Coopers' wares, in shooks, staves, coops, headings, and bungs.....	194	160
Dominos of, toys.....	353	296
Excelsior.....		159
Fencing.....		157 (b)
For dyeing.....	86 (a)	66 (a)
Fillers.....		62

## Wood—Continued

	1905. Par.	1909. Par.
Fine (amaranth, apple, bird's-eye maple, boxwood, camphor, cherry, chestnut, ebony, hazel, holly, ironwood, jasmine, juniper, laurel, lemon, lignum-vitæ, linden, mahogany, medlar, olive, orange, plum, pomegranate, rosewood, sandalwood, snake-wood, teak, walnut, and yew).....	193	158
Unmanufactured.....		158
Manufactured.....	196, 197	163, 164
Fire.....	201	167
Handles for tools.....	194 (e)	194
In fuel.....	201	167
In matches.....	351	92
In laths.....	194 (d)	157 (a)
Manufactures of.....	195, 196, 197, 198	162-164, Class X
Moldings, gilt.....	197	164
Oars of.....	195	162
Oil.....	100 (b)	83
Planed, dovetailed, or cut to size.....	192 (b)	157 (b), 158 (b)
Red santal, for dyeing.....	86 (a)	66 (a)
Sawdust and shavings (common).....		159
Shingles.....		157 (b)
Shoes of.....	227 (b)	180 (b)
In walking sticks.....	343	162, 163, 164
Working machinery.....	257	194
Wooden axles for wagons.....	266	202
Wool:		
Caps of.....	357	301
Combed, carded, and dyed.....	162 (d)	137 (b)
Combed.....	162 (c)	137 (a)
Fat.....	101 (a), (b)	84
Knitted goods—		
Drawers, undershirts, jerseys, stockings, and socks.....	165 (a), (b)	141 (b)
In the piece.....		141 (a)
In other articles.....	165 (a)	141 (c)
Manufactures of, other.....	166	143, Class VII
Raw.....	162	314
Saddle blankets.....	166	243
Textiles in the piece.....	166	142
Made up.....		143
Unwashed, or not further advanced than washed... 162 (a), (b)		314
Waste.....	162 (c)	137 (a)
Yarns.....	163	138
Other manufactures of.....		143
Worcestershire sauce.....	328	256
Works:		
For watches and clocks, and parts of.....	238, 239, 240	187
Of fine art.....	387	326, 337, 344
Wormwood oil.....	99	87 (a)
Worms, silk.....		174
Eggs and cocoons of.....	167	332
Wrapping, straw and Manila paper.....	178	150, 151
Wrapping twine:		
Of cotton.....	116 (a)	96
Of other vegetable fibers.....	144, 146	120
Wreaths of artificial flowers.....	350	292
Wrenches.....	46	194
Writing:		
Inks.....	85 (b)	64 (b)
Machines and parts for.....		188
Paper.....	179	150, 151
Wrought iron or steel. (See Iron.).....		
Xeroform.....	99	81
Yards, weighing.....	242	192
Yarmouth bloaters.....	317	215 (a)

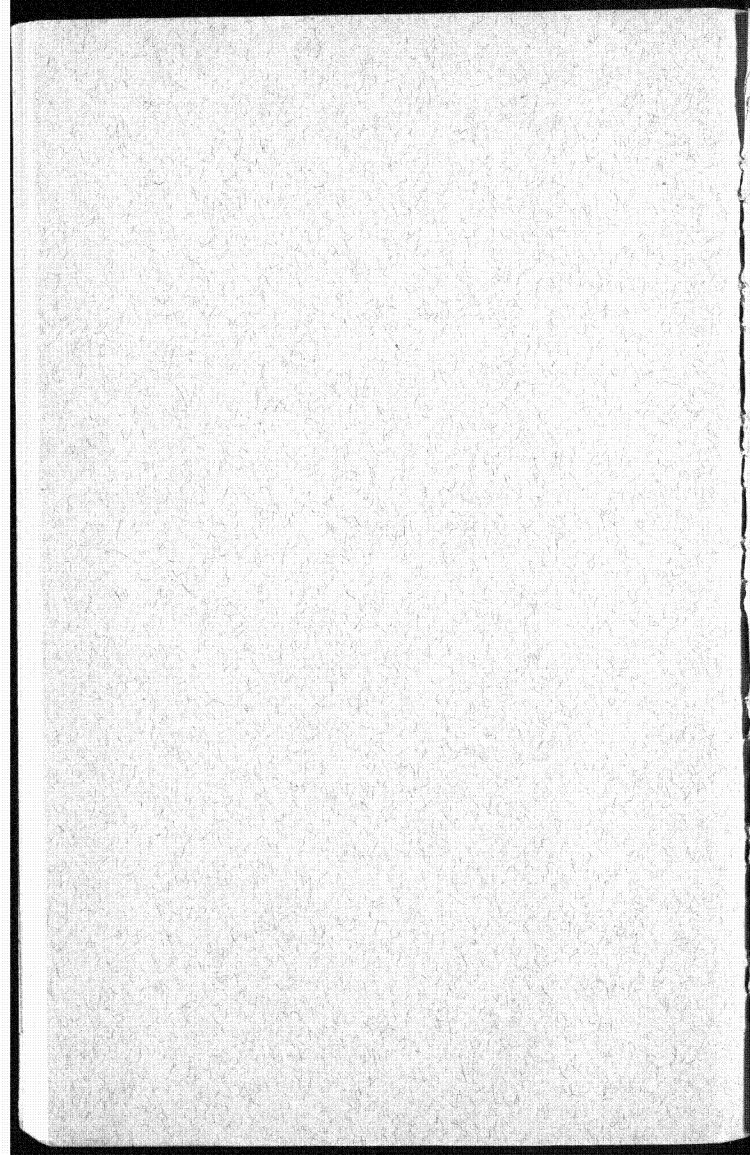
	1905. Par.	1909. Par.
Yarn:		
Of cotton.....		94, 95
Of other vegetable fibers.....		119, 120
Of silk.....		146
Of wool.....		138
Yeast.....	97	77
Yellow ocher.....	83	60
Yohimbina.....	96	78
Zimine.....	99	81
Zinc, and alloys thereof:		
Articles which are bronze gilt or nickeled.....	73 (c), (d)	54 (c)
Bars, bar solder, pipes, sheets, traps, and type.....	73 (b)	54 (a)
Ingots or lumps, pure.....	73 (a)	309
Alloys.....		54 (a)
In plain articles.....	73 (f)	54 (b)
Wire.....	73 (b)	54 (a)
Zinc:		
Carbonate.....	94 (h)	74 (c)
Chloride.....	94 (h)	74 (c)
Iodide.....	99	81
Oxide.....	84 (c), (d)	61 (c), (d)
Phosphate.....	99	81
Sulphate.....	94 (h)	74 (c)
Valerianate.....	99	81
Zincs for batteries, dry or wet.....	248	193 (a)
Zoology specimens for public museums, schools, academies, and scientific corporations.....	389	344











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